

**BCC REVENUES WORKSHOP
AGENDA
January 19, 2016
5:00 PM**

CALL TO ORDER - Chairman Diane Hutchings

INVOCATION - Commissioner Davis

PLEDGE - Commissioner Robinson

ROLL CALL

PUBLIC COMMENTS

REVENUE DISCUSSIONS

1. **Mobility Fee Presentation**
2. **Sustainable Growth Presentation**
3. **Infrastructure Funding Concept**
4. **Current Revenue Sources**
5. **Updates on Transportation Infrastructure Funding Study & Future Development**
6. **Available Revenue Sources**

PUBLIC COMMENTS

COMMISSIONERS' COMMENTS

Note: If any person decides to appeal any final decision made by the County Commission with respect to any matter considered at this meeting or hearing, he/she will need a record of the proceedings, and for such purpose, he/she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based (F.S. 286-0105). Individuals with disabilities needing assistance to participate in any of these proceedings should contact the County Manager at least three (3) working days in advance of the meeting date and time at (904) 284-6347.

In accordance with the Americans With Disabilities Act, any person needing a special accommodation to participate in this matter should contact the Clay County ADA Coordinator by mail at Post Office Box 1366, Green Cove Springs, Florida 32043, or by telephone number (904) 269-6376, no later than three (3) days prior to the hearing or proceeding for which this notice has been given. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).

AI-9034

1.

BCC Workshop - Revenues

Meeting Date: 01/19/2016

Mobility Fee Presentation

Submitted By: Jackie Slaybaugh, County Manager

Department: County Manager

Information

Subject

Mobility Fee Presentation

Background

Fiscal Impact

Attachments

No file(s) attached.

AI-9037

2.

BCC Workshop - Revenues

Meeting Date: 01/19/2016

Sustainable Growth Presentation

Submitted By: Jackie Slaybaugh, County Manager

Department: County Manager

Information

Subject

Sustainable Growth Presentation

Background

Fiscal Impact

Attachments

No file(s) attached.

AI-9038

3.

BCC Workshop - Revenues

Meeting Date: 01/19/2016

Installment Development Fee Process

Submitted By: Jackie Slaybaugh, County Manager

Department: County Manager

Information

Subject

Infrastructure Funding Concept

Background

Fiscal Impact

Attachments

No file(s) attached.

AI-9039

4.

BCC Workshop - Revenues

Meeting Date: 01/19/2016

Current Revenue Sources

Submitted By: Jackie Slaybaugh, County Manager

Department: County Manager

Information

Subject

Current Revenue Sources

Background

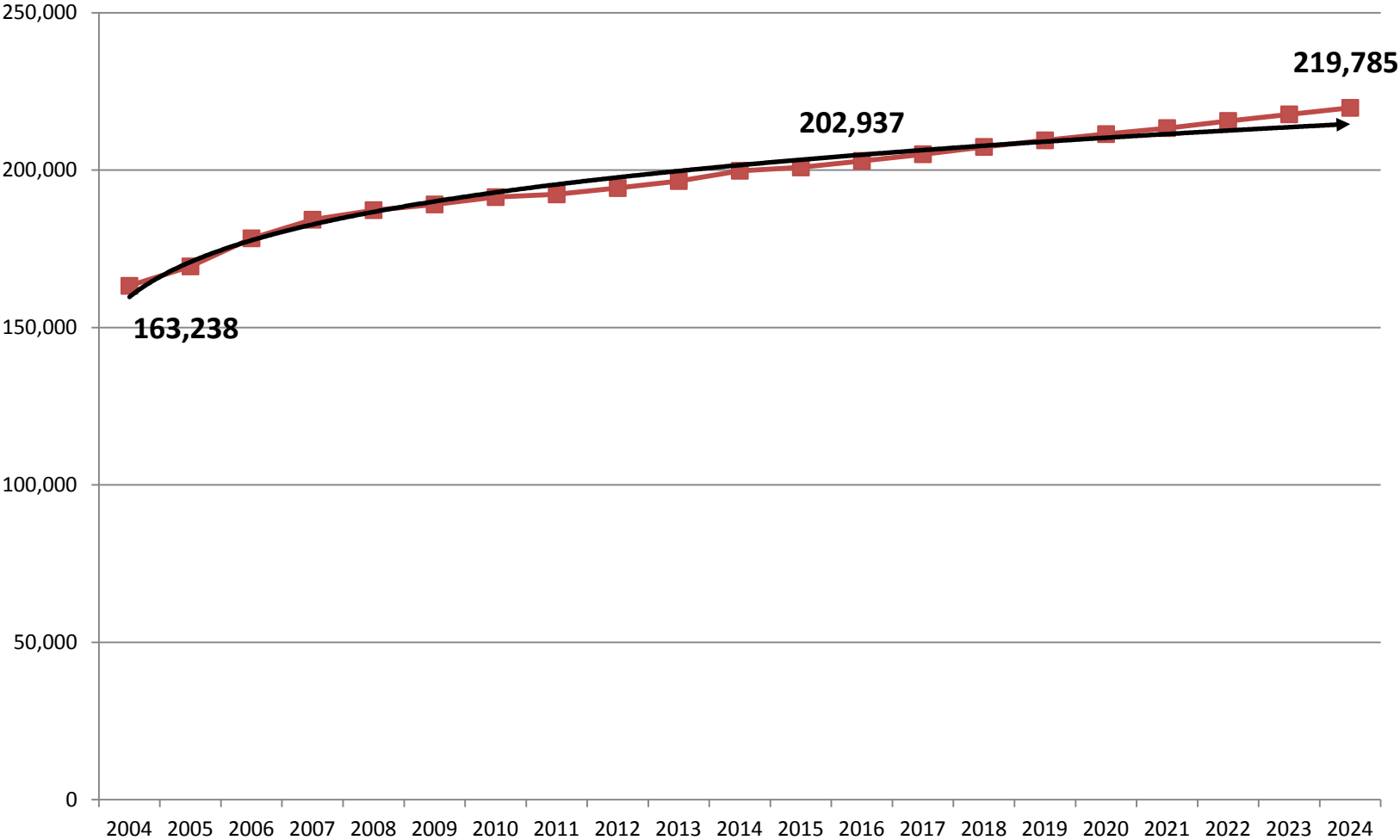
Fiscal Impact

Attachments

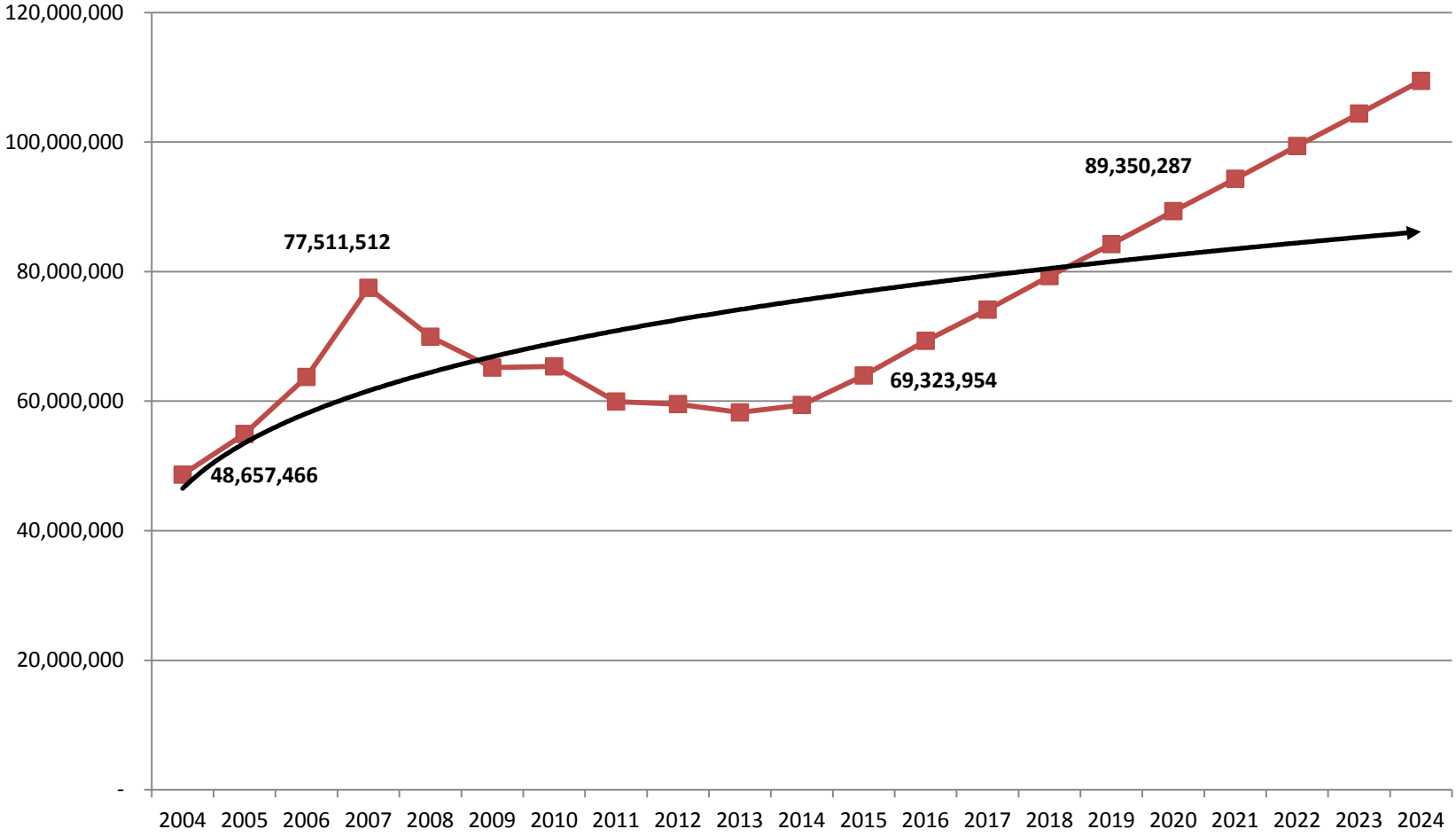
Major Revenue Sources

POP & Revenue

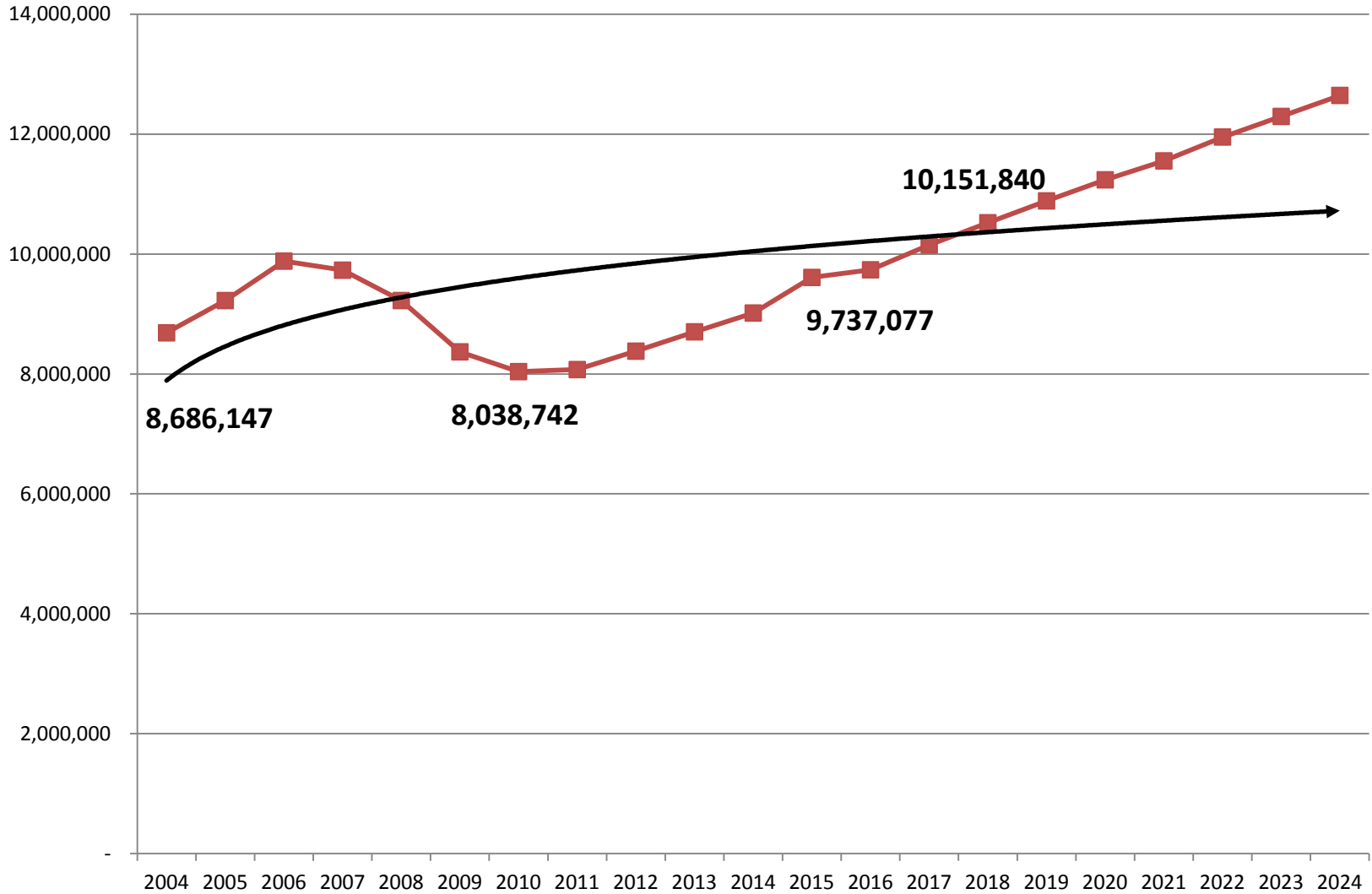
Clay County Population (History and Forecast)



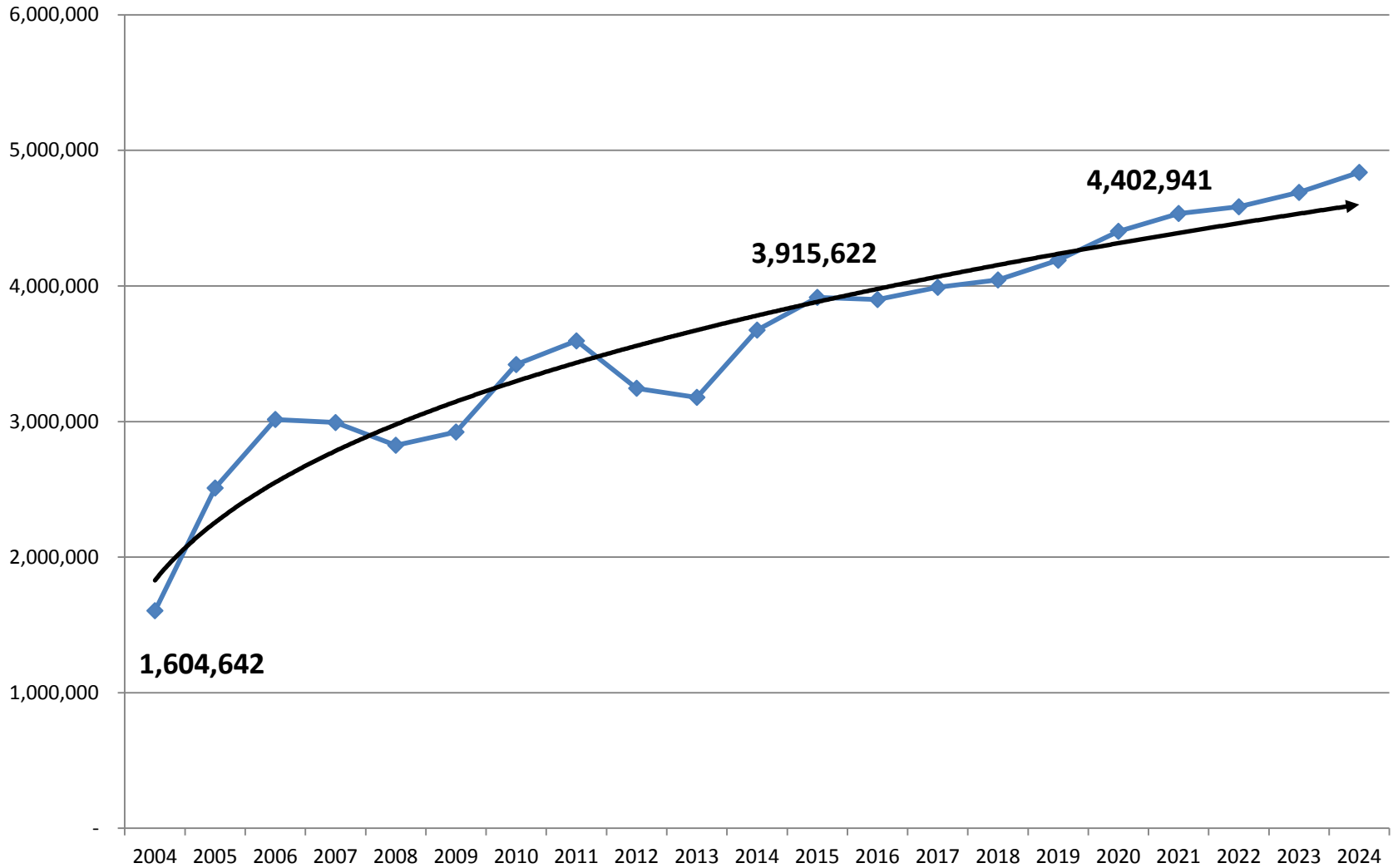
Ad Valorem Receipts (History and Forecast)



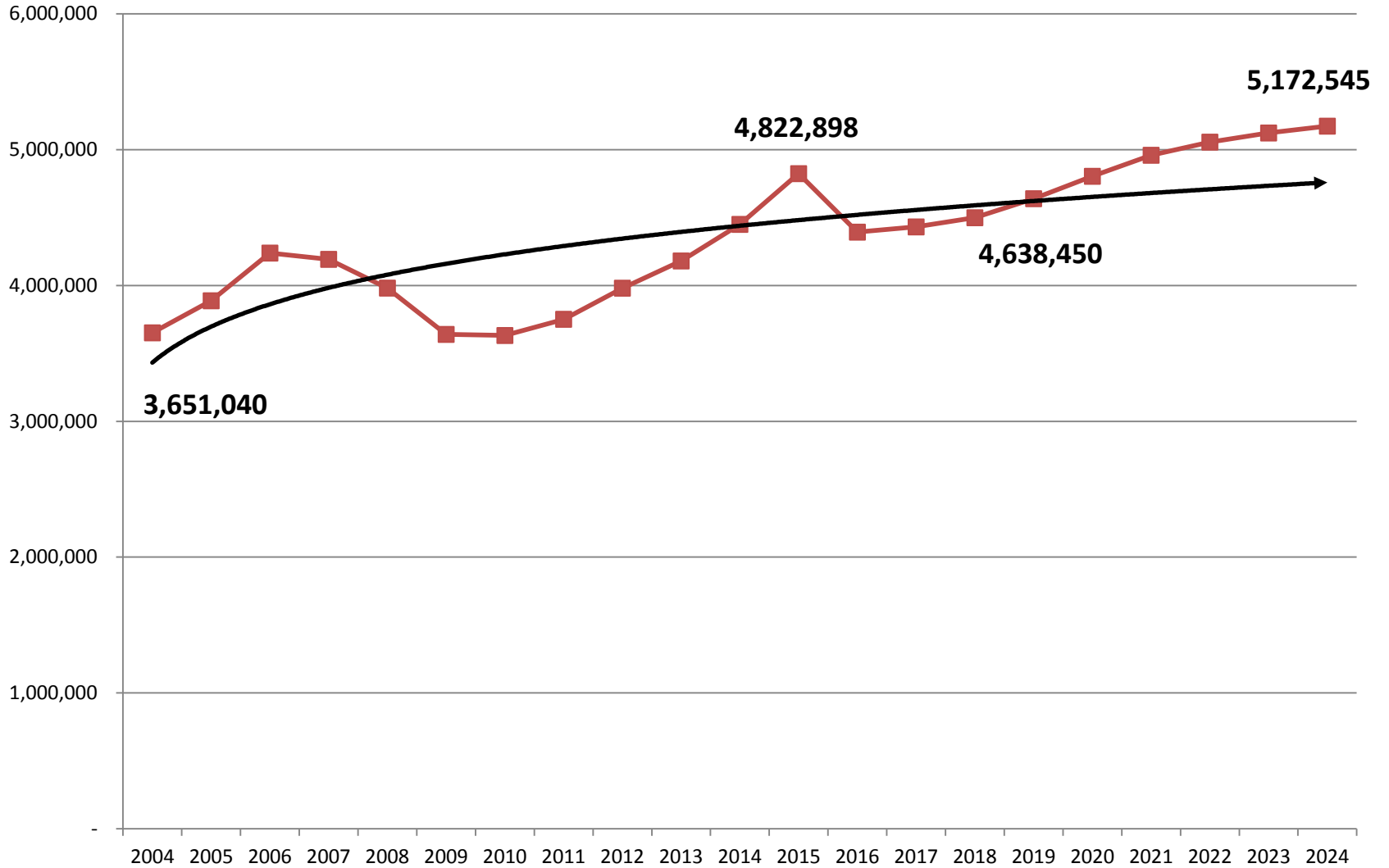
1/2 Cent Sales Tax Receipts (History and Forecast)



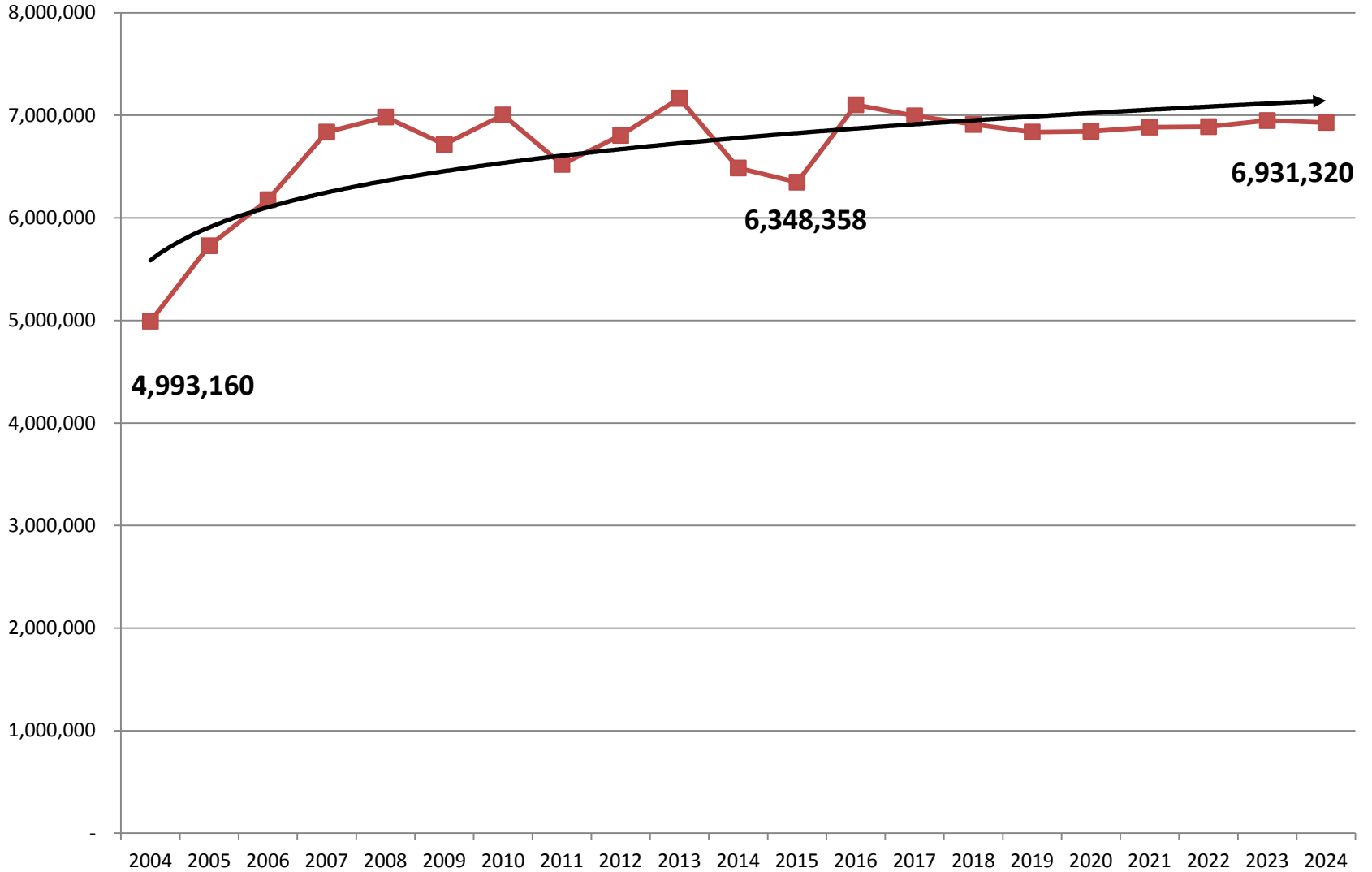
Utility Service Tax Receipts (History and Forecast)



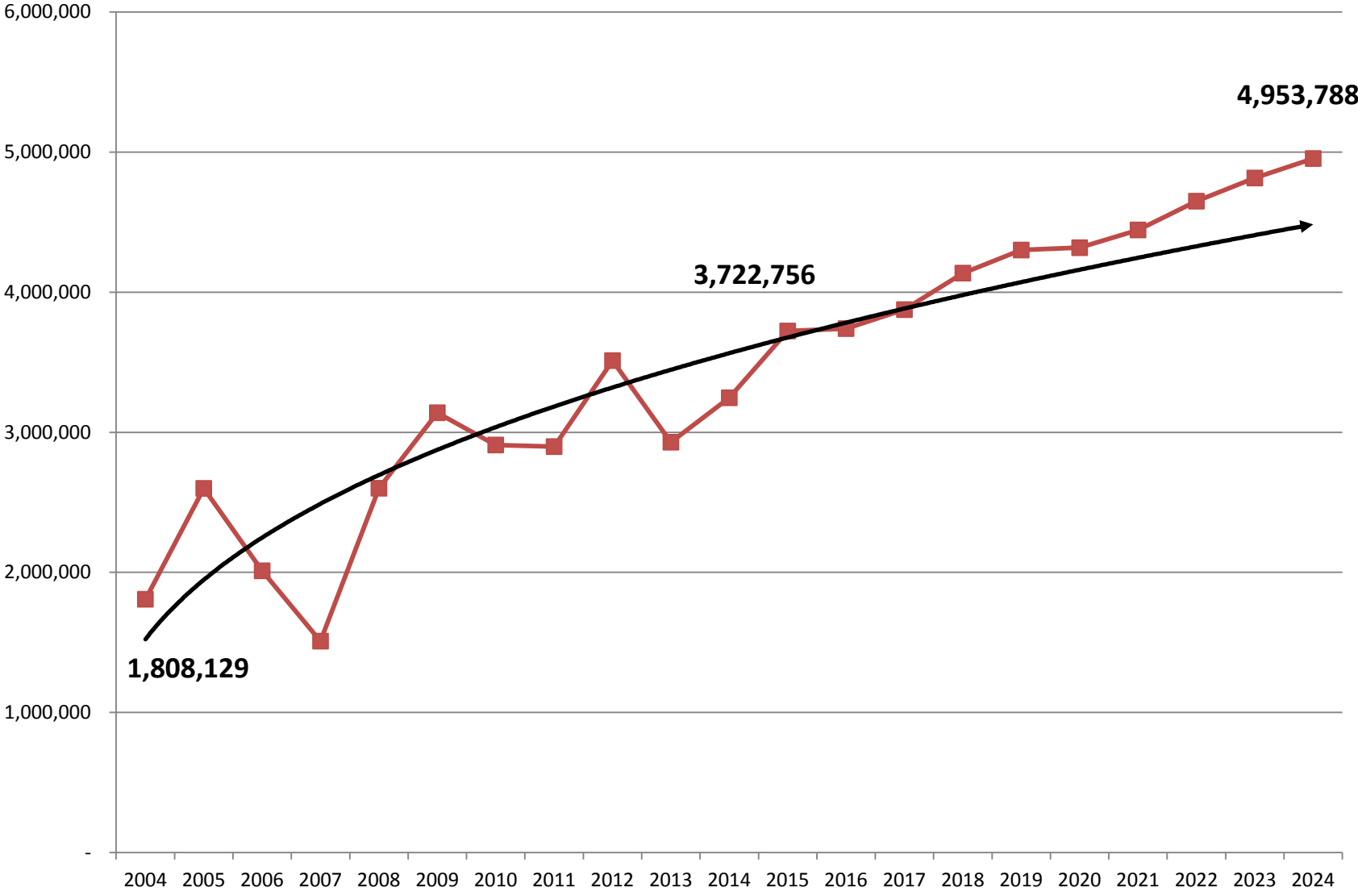
State Revenue Sharing Receipts (History and Forecast)



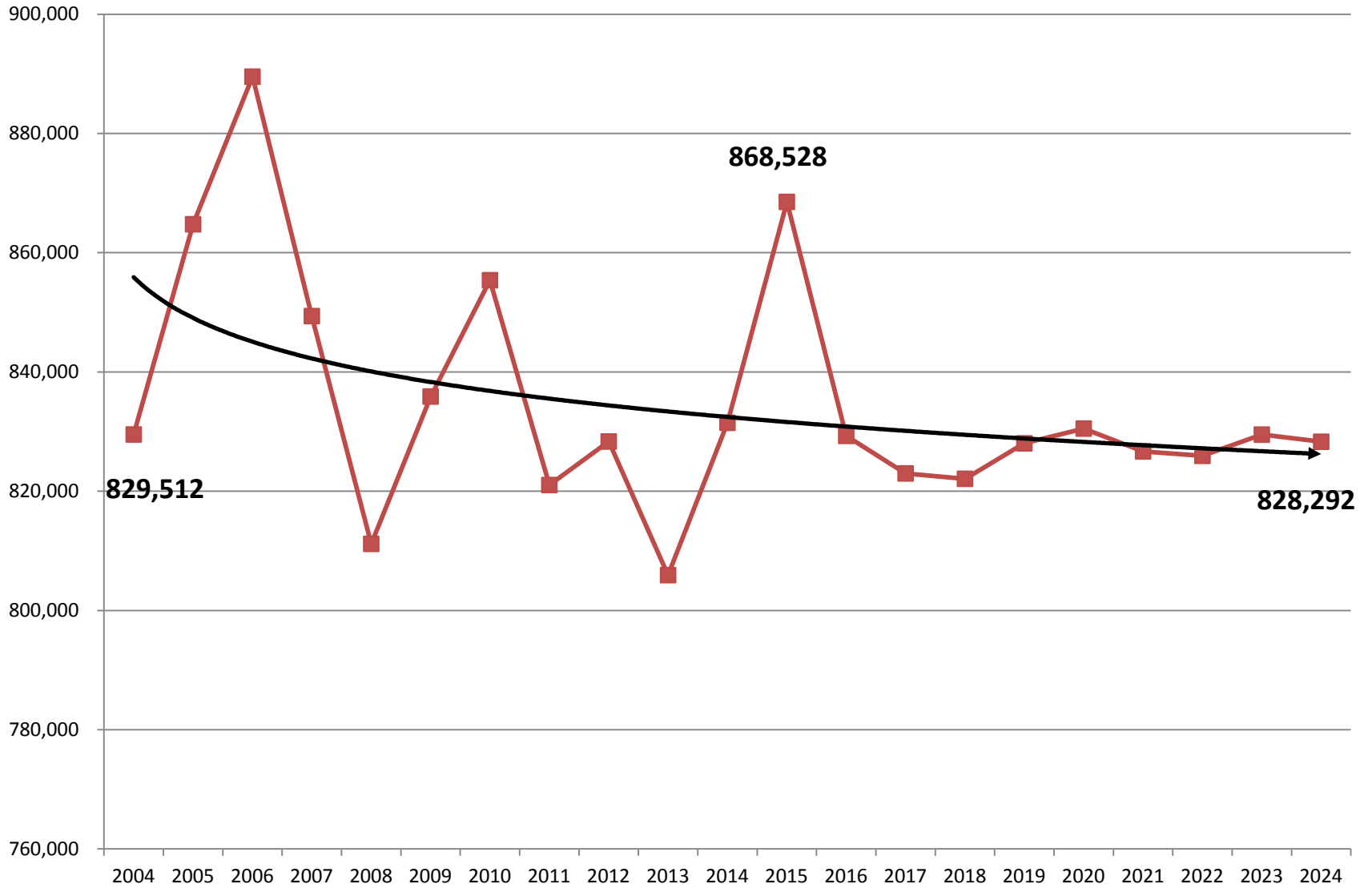
Communications Services Tax Receipts (History and Forecast)



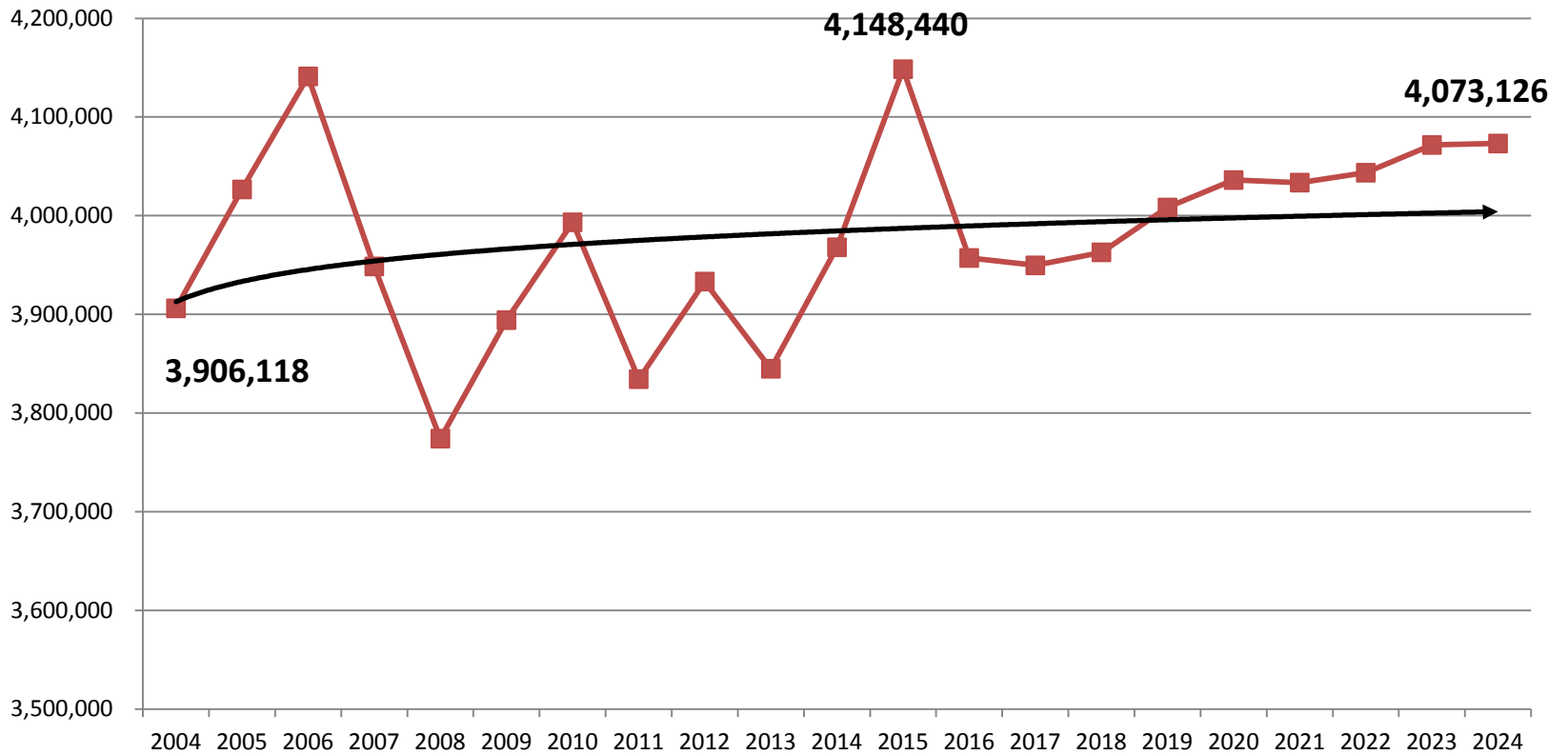
Ambulance Fee Receipts (History and Forecast)



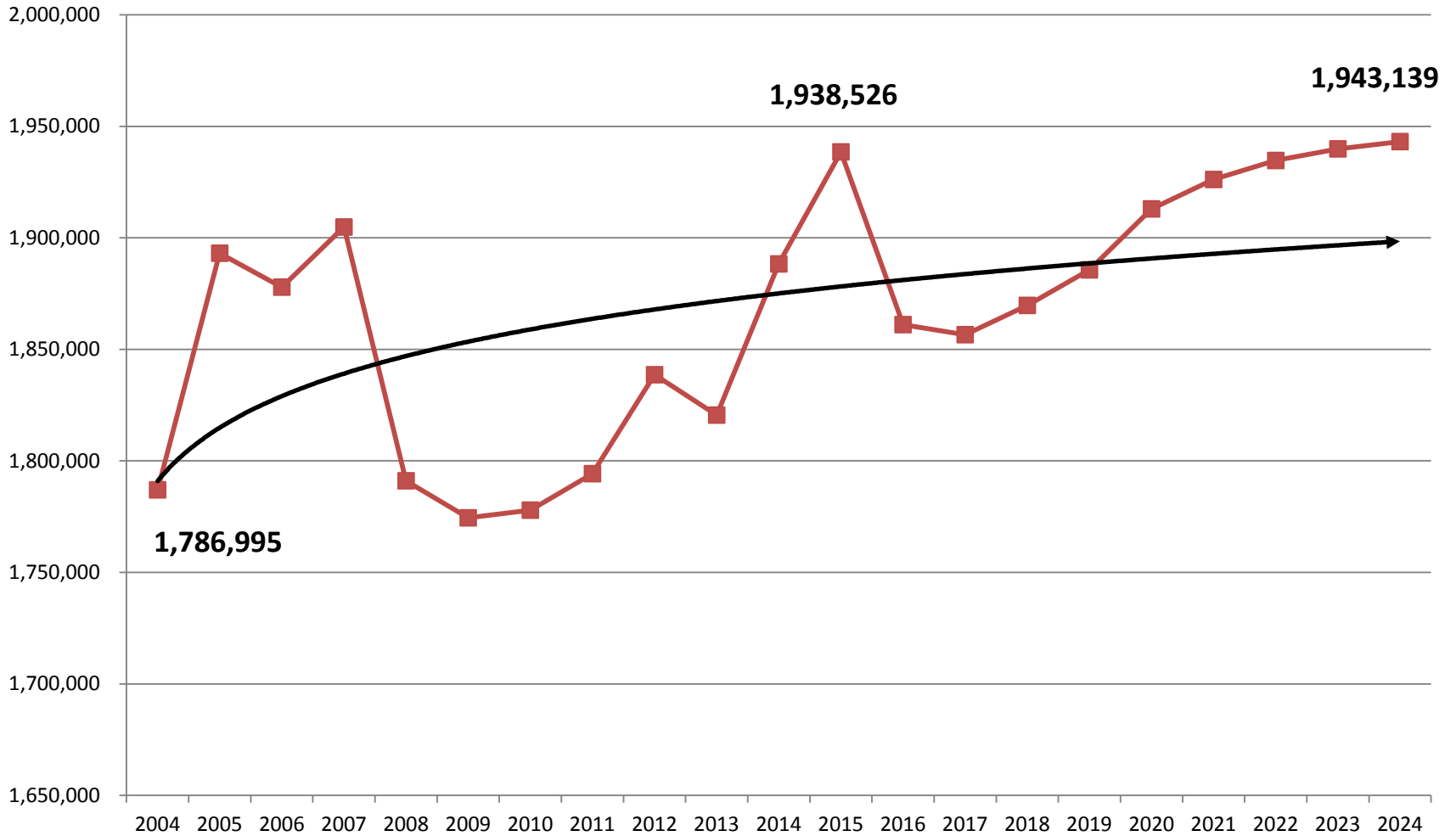
Ninth-cent fuel tax receipts (History and Forecast)



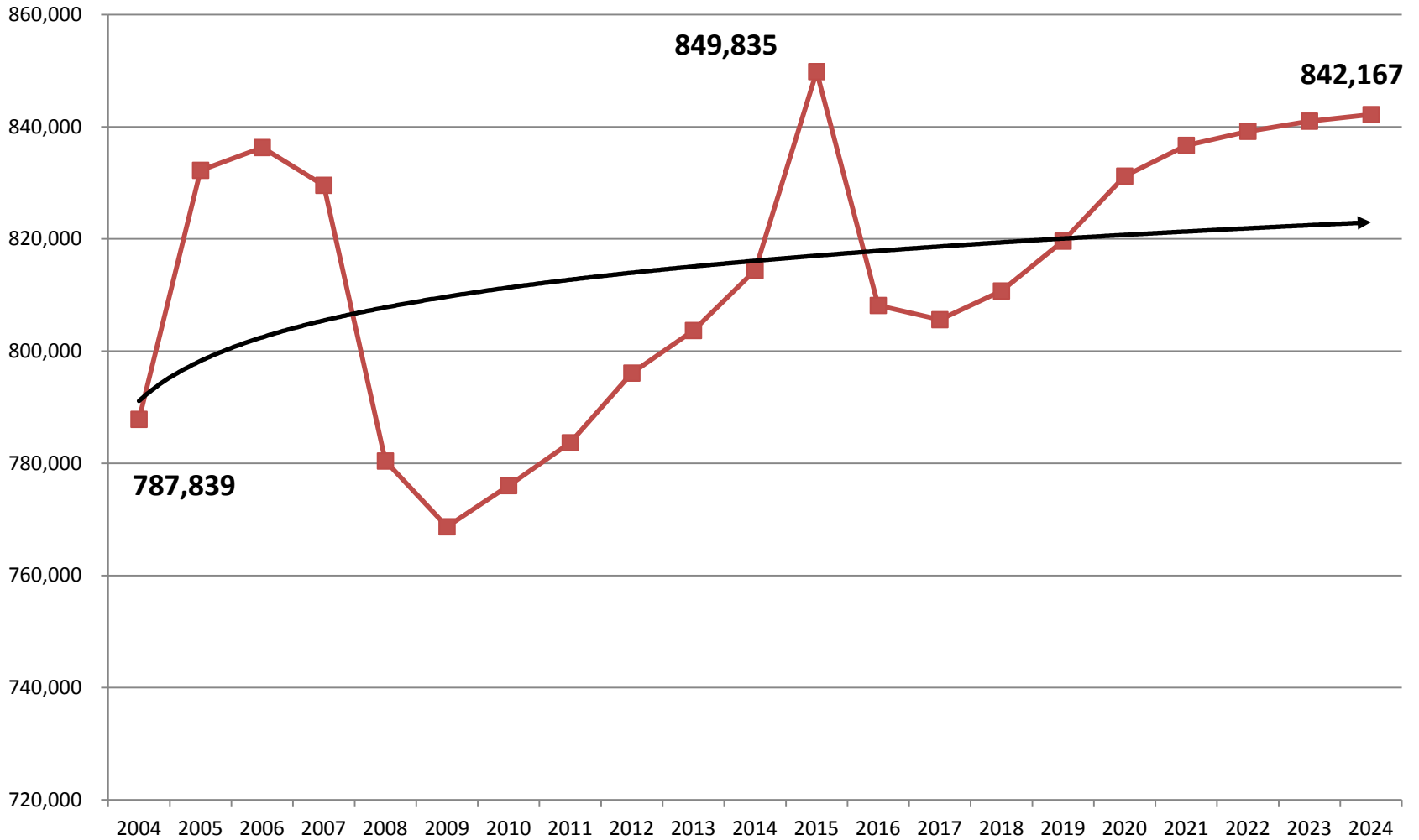
First Local Option Fuel Tax Receipts 1-6 Cents Fuel Tax (History and Forecast)



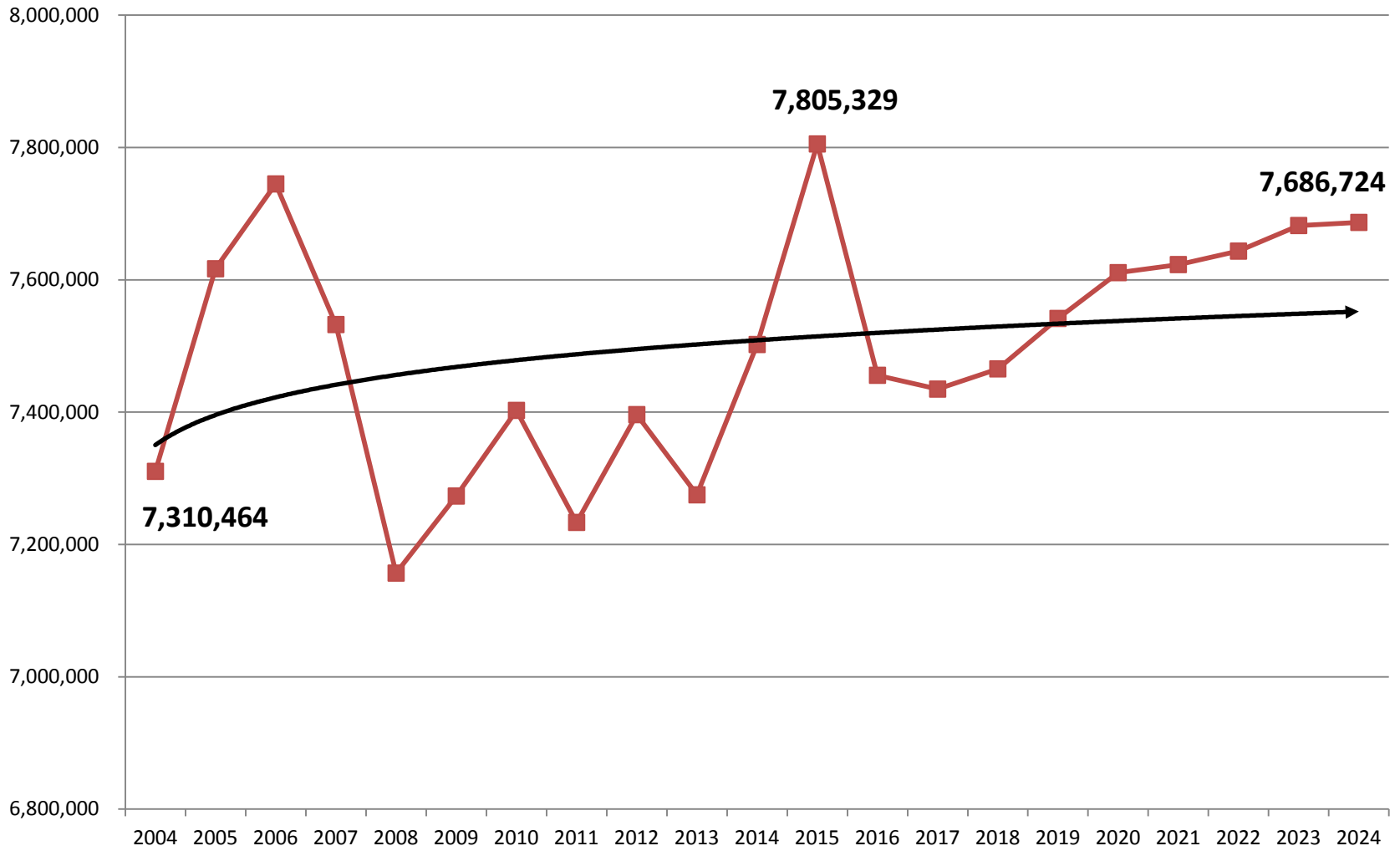
Constitutional Fuel Tax Receipts 5th and 6th cent gas tax (History and Forecast)



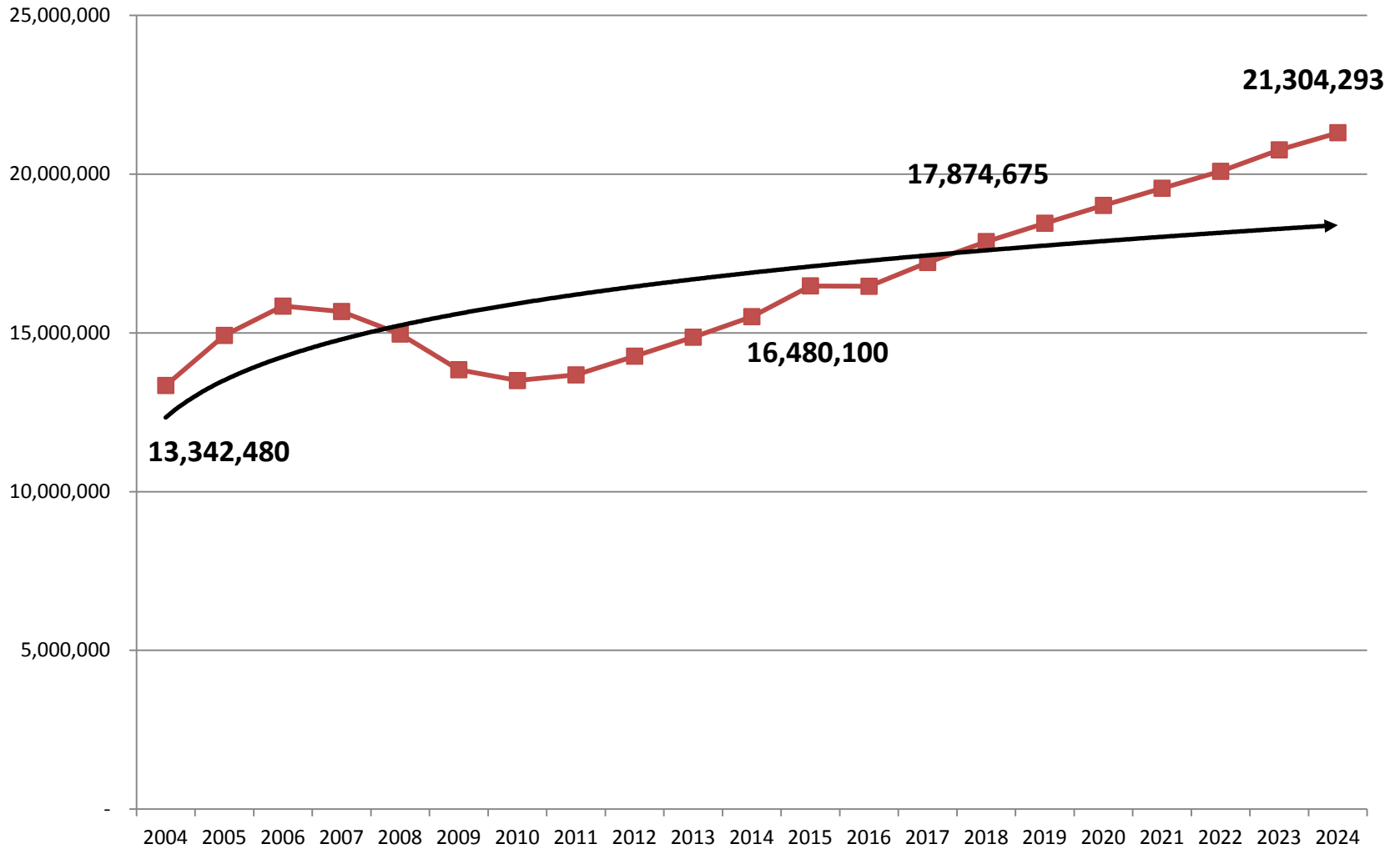
County Fuel Tax Receipts 7th cent gas tax (History and Forecast)



Total Gas Tax Receipts (History and Forecast)



Infrastructure Sales Surtax Receipts Capital Improvement Funding (History and Forecast)



Population, Millage Rates, and Major Revenue Sources
Historical and Forecast

Year	Population (est'd)	Millage Rate (Historical only)	General Revenue Sources					Transportation Trust Fund - Road Maintenance					CIP	Total of all these revenue sources each year
			[311000]	[335180]	[314100]	[335120]	[315000]	[342600]	[312300]	[312410]	[335493]	[335490]	[312600]	
			Ad Valorem Receipts	1/2 Cent Sales Tax Receipts	Utility Service Tax Receipts	State Revenue Sharing Receipts	Comm Service Tax Receipts	Ambulance Fee Receipts	Ninth-cent fuel tax receipts	First Local Option Fuel Tax Receipts (1-6 Cents Fuel Tax)	Constitutional Fuel Tax Receipts (5th and 6th cent gas tax)	County Fuel Tax Receipts (7th cent gas tax)	Infrastructure Sales Surtax Receipts	
2004	163,238	8.8536	48,657,466	8,686,147	1,604,642	3,651,040	4,993,160	1,808,129	829,512	3,906,118	1,786,995	787,839	13,342,480	\$ 90,053,528
2005	169,418	8.8536	54,943,298	9,223,867	2,509,546	3,887,092	5,728,636	2,599,466	864,774	4,026,585	1,893,083	832,236	14,919,511	101,428,094
2006	178,339	8.8536	63,746,392	9,881,491	3,015,201	4,238,166	6,177,419	2,011,180	889,526	4,141,161	1,877,893	836,300	15,841,683	112,656,412
2007	184,256	8.7536	77,511,512	9,730,737	2,992,327	4,192,053	6,836,739	1,509,057	849,370	3,948,577	1,904,851	829,563	15,672,443	125,977,229
2008	187,289	7.0000	69,954,582	9,224,061	2,825,033	3,980,391	6,984,055	2,600,399	811,165	3,774,069	1,791,067	780,411	14,963,036	117,688,269
2009	189,101	7.0000	65,187,822	8,368,630	2,922,524	3,639,472	6,716,944	3,139,491	835,881	3,894,162	1,774,455	768,684	13,838,544	111,086,609
2010	191,423	7.4492	65,384,803	8,038,742	3,420,107	3,631,456	7,004,288	2,909,170	855,389	3,993,295	1,777,901	776,021	13,497,784	111,288,956
2011	192,291	7.4492	59,948,987	8,073,038	3,594,741	3,750,743	6,522,196	2,897,635	821,033	3,834,373	1,794,244	783,662	13,675,956	105,696,608
2012	194,294	7.8510	59,556,002	8,380,162	3,245,305	3,979,819	6,804,801	3,511,408	828,337	3,933,209	1,838,604	796,081	14,265,838	107,139,566
2013	196,535	7.8510	58,266,961	8,702,505	3,178,068	4,180,191	7,165,589	2,929,218	805,923	3,844,883	1,820,521	803,679	14,863,686	106,561,224
2014	199,798	7.8510	59,420,061	9,015,776	3,674,244	4,449,427	6,487,096	3,246,115	831,478	3,967,986	1,888,296	814,419	15,510,145	109,305,043
2015	200,857	8.1010	63,969,683	9,609,533	3,915,622	4,822,898	6,348,358	3,722,756	868,528	4,148,440	1,938,526	849,835	16,480,100	116,674,279
2016	202,937	8.1010	69,323,954	9,737,077	3,899,661	4,392,369	7,103,332	3,739,884	829,279	3,957,149	1,861,079	808,143	16,467,025	122,118,952
2017	205,045		74,141,792	10,151,840	3,989,613	4,430,830	6,995,297	3,875,326	822,984	3,949,639	1,856,570	805,608	17,217,264	128,236,764
2018	207,375		79,317,252	10,521,735	4,044,220	4,498,487	6,911,344	4,135,968	822,082	3,962,860	1,869,693	810,723	17,874,675	134,769,040
2019	209,463		84,254,298	10,886,266	4,189,508	4,638,450	6,837,027	4,300,709	828,028	4,008,290	1,885,628	819,615	18,452,755	141,100,575
2020	211,448		89,350,287	11,237,420	4,402,941	4,803,454	6,844,434	4,317,271	830,505	4,036,116	1,912,967	831,204	19,014,154	147,580,753
2021	213,361		94,340,313	11,553,002	4,534,566	4,958,270	6,885,545	4,443,958	826,673	4,033,486	1,926,155	836,683	19,554,444	153,893,095
2022	215,634		99,400,981	11,951,313	4,583,957	5,054,963	6,890,046	4,649,187	825,928	4,043,543	1,934,675	839,192	20,087,600	160,261,386
2023	217,722		104,414,555	12,294,494	4,689,912	5,122,241	6,949,336	4,814,675	829,490	4,071,648	1,939,871	841,003	20,763,354	166,730,580
2024	219,785		109,459,525	12,644,823	4,837,580	5,172,545	6,931,320	4,953,788	828,292	4,073,126	1,943,139	842,167	21,304,293	\$ 172,990,598

Note: **BOLD NUMBERS** are forecast numbers using simple regression (rolling) forecasting. Non-bold numbers are actual receipts.

AI-9040

5.

BCC Workshop - Revenues

Meeting Date: 01/19/2016

Updates on Transportation Infrastructure Funding Study

Submitted By: Jackie Slaybaugh, County Manager

Department: County Manager

Information

Subject

Updates on Transportation Infrastructure Funding Study & Future Development

Background

Fiscal Impact

Attachments

Study

Impact Fee

DRI Summary

DRI Map

Vacant Parcels

CLAY COUNTY TRANSPORTATION INFRASTRUCTURE FUNDING STUDY

PREPARED FOR:

CLAY COUNTY DEPARTMENT OF ECONOMIC AND DEVELOPMENT SERVICES

477 HOUSTON STREET,
GREEN COVE SPRINGS, FL 32043



ON BEHALF OF:

NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION

1022 PRUDENTIAL DRIVE,
JACKSONVILLE, FL 32207



PREPARED BY:

RS&H, INC.

10748 DEERWOOD PARK BOULEVARD SOUTH,
JACKSONVILLE, FL 32256



**FINAL REPORT
JANUARY 2015**

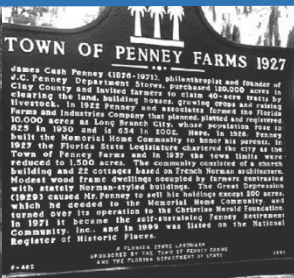
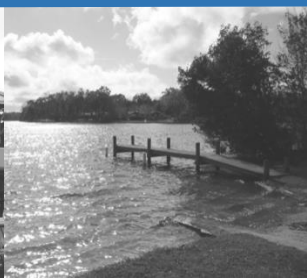
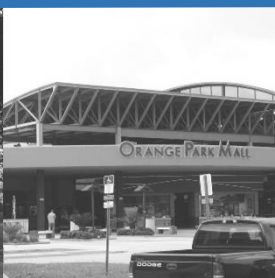




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Acknowledgements

The project team extends its appreciation to Clay County Staff and the Focus Group, whose thoughtfulness, creativity and commitment to Clay County's transportation infrastructure funding needs, enhanced mobility and connectivity was invaluable to this process:

Focus Group

Roger Arrowsmith, *President, Florida Division, East West Communities*

Ray Avery, *Past Executive Director, Clay County Utility Authority*

Michael Bourre, *President, Bourre Construction Group*

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Executive Summary

This study is intended to examine the existing transportation infrastructure funding sources for Clay County and to identify additional funding sources that can be administered by the County. The study includes a ten year (2015-2025) analysis of the transportation infrastructure needs and priorities for the County and examined the potential funding gap between estimated costs of **priority** transportation infrastructure enhancements and forecasted infrastructure revenue from existing funding sources.

It should be noted that the Local Government Infrastructure Surtax is the only current funding source dedicated for capacity projects. The Local Government Infrastructure Surtax is set to expire on December 31, 2019. **Table E.1** below summarizes the forecasted revenue for the surtax, total estimated costs of Priority Projects, and the potential funding gap.

Table E.1: Local Government Infrastructure Surtax

2014-2025	Forecasted Revenues (2014-2025)	
	With Infrastructure Surtax Extension	Without Infrastructure Surtax Extension
Local Government Infrastructure Surtax (only)	\$182,902,573	\$91,778,066
Total Estimated Cost of Priority Projects	\$254,055,190	
Funding Gap: 100% Allocation of Surtax	\$71,152,617	\$162,277,124
Funding Gap: 65% Allocation of Surtax	\$135,168,517	\$197,399,447

See Section 4.1.1 for details

Given that the Local Government Infrastructure Surtax is currently the only source of County Funding used specifically for capacity projects, **Table E.1** indicates that a significant funding gap will occur over the next ten years. **Table E.1** shows the forecasted revenue **with** the Infrastructure Surtax Extension, and is estimated at **\$182.9 million**; and **without** the extension estimated at **\$91.8 million**. Additionally, improvement **costs** of the identified Priority Projects is estimated at **\$254.1 million**. Note: While the percentage of surtax allocated towards capacity projects varies from year to year, an average of 65% was assumed reasonable for this evaluation.

As shown in **Table E.1**, the **extension** of the surtax along with the **percentage** of surtax revenue allocated towards capacity projects would make a substantial difference towards reducing the funding gap (2015-2025). If the County were to **extend** the surtax and **allocate 100%** of the revenue generated towards priority capacity projects, the potential funding gap would be **\$71.2 million**. If the County were to **extend** the surtax and **allocate 65%** of the revenue generated towards priority capacity projects, the potential funding gap would be **\$135.2 million**. Obviously, if the County were to **not extend** the surtax and allocate revenue collected from 2015 to 2019 towards capacity projects the potential **funding gap** would be even greater (**\$162.3 million to \$197.4 million**).

Option 1: Short term - A key two-part finding of this study is for the County to pursue the **extension** of the Infrastructure Surtax and consider **allocating 100%** of revenue generated from the Infrastructure Surtax towards capacity Priority Projects (2015-2025).



Option 2: Short term - A second key consideration for the County is to **remove** the moratorium placed on transportation impact fees in 2009. If the moratoria had not been put in place, it is estimated that Clay County could have collected approximately **\$21.6 million** in impact fees between 2009 and 2014. **Table E.2** summarizes the potential estimated revenue that could be collected if the County began collecting impact fees in 2015. The decision to lift the moratorium on transportation impact fees can potentially provide an added revenue of approximately **\$63.7 million** over the ten year horizon (2015-2025).

Table E.2: Estimated Future Revenue from Impact Fees

Year	Population	Impact Fee Revenue
Impact Fees Waived (09-14)		\$21,613,485 Est.
Adjusted Fee Value per Capita		\$1,500/Person
Pop Growth 2015-2025	42,500	
Estimated Potential Impact Fee 2015-2025		\$63,750,000

See Section 4.1.4 for details

Option 3: Mid term - County local governments have the authority to levy a total of 12¢ of fuel taxes. Currently 22 of the 67 counties levy the full 12¢ including surrounding counties Alachua and Putnam. Clay County has the option to levy the Second Local Option Fuel Tax from 1¢ to 5¢. **Table E.3** summarizes the estimated revenue forecast for the Second Local Option Fuel Tax. Therefore, within the next ten years the County could consider **levying** the Second Local Option Fuel Tax **in portion (1¢-4¢)** or **in full (5¢)** and can gain an added revenue of approximately **\$5.9 million (1¢)** to **\$29.3 million (5¢)** between 2016-2025.

Table E.3: Summary of Potential Revenue from Second Local Option Fuel Tax

Levy (1-5¢)	Total (2016-2025)
5¢	\$29,324,874
4¢	\$23,459,899
3¢	\$17,594,924
2¢	\$11,729,950
1¢	\$5,864,975

See Table 4.2 for detail estimates

Funding Options Summary - Table E.4 depicts the summary for the funding options presented above. The County can vary the funding allocations for the surtax and increase or decrease the levy on the Second Local Option Fuel Tax to best fit the County's Priority Projects funding needs.

Table E.4: Funding Options Summary

Funding Option	Total	Total Costs for Priority Projects**	
Option 1 (Surtax)	\$182,902,573		\$254,055,190
Option 2 (Impact Fees)	\$63,750,000		
Option 3 (5¢ Fuel Tax)	\$29,324,874		
Total	\$275,977,447		

** See Table 2.2 for detailed cost estimates for Priority Projects



1.0 Introduction

Clay County, with the support of the North Florida TPO, has conducted a study to establish and consider options to fund essential future transportation infrastructure. In addition to the traditional roadway-based funding options (fuel taxes, sales taxes and fees), this study will explore other innovative funding strategies that address multimodal transportation, including transit, bicycle, and pedestrian transportation.

1.1 Purpose of Study

This effort is designed to enable the County to “get ahead of the crisis” and explore options and innovative solutions to fund and support transportation mobility. In an era of limited federal and state transportation funding, successful communities and regions across the country demonstrate greater self-reliance in transportation development. The willingness of citizens, businesses and elected officials to plan and invest in the improvement, expansion and management of transportation infrastructure is a huge factor in determining the County’s economic vitality and quality of life.



From a regional perspective, communities that build and leverage partnerships are best-positioned for competitive federal and discretionary funding opportunities for regional facilities. These partnerships can be valuable in addressing the transportation mobility needs by providing modal choice and moving the County forward. The purpose of this study is to identify appropriate funding sources for local countywide transportation projects. It will address the long-standing local transportation needs, as well as those expected from the development of Branan Field and Lake Asbury Master Plan communities. The study can be used to strategically plan and prioritize spending on transportation projects and recognize unrealized sources of revenue to fund transportation infrastructure improvements within the County.

1.2 Background

As a member community in Northeast Florida, Clay County has experienced rapid growth in the last several decades. The economy is rebounding and the County is expected to grow as residents and families are attracted to the County’s excellent schools and high quality of life. Consequently, funding mechanisms must be available to provide transportation infrastructure that will accommodate this growth and ensure the County’s economic competitiveness. **Table 1.1** shows Clay County’s population growth and percent change in population growth.

Clay County has added more than 50,000 residents from 2000 to 2010. According to the medium series population projections from the Bureau of Economic and Business Research, Clay County is projected to add another 80,000 residents by 2030.



Table 1.1: Population Growth and Percent Change (1950-2025)

Year	Population	Growth	Percent Change
1950	14,323	N/A	N/A
1960	19,535	5,212	36.39%
1970	32,059	12,524	64.11%
1980	67,052	34,993	109.15%
1990	105,986	38,934	58.07%
2000	140,814	34,828	32.86%
2010	190,865	50,051	35.54%
2015*	200,700	9,835	5.15%
2020*	222,700	22,000	10.96%
2025*	243,200	20,500	9.21%

*BEBR Medium Series Population Projections, 2014

Source: Census FactFinder, Historical Counts, and BEBR Florida Population Studies

Table 1.2 shows the commute times for counties within the Northeast Florida region. The average commute time of 31 minutes for Clay County is the second longest in the State of Florida. It shows that more than half of Clay County’s working population travels outside of the County area for employment. Commuting and population trends of Clay County can strain the current infrastructure, specifically during peak traffic hours. Therefore, it is essential to identify funding opportunities and emphasize improving the transportation infrastructure capacity and mobility.

Table 1.2: Commute Times for Northeast Florida Counties, 2011

County	Percentage Working Outside County of Residence	Average Highest Commute Time (minutes)	Florida Ranking
Clay	56.00%	31.0 min	#2
Putnam	34.10%	28.8 min	#6
Nassau	39.80%	28.3 min	#7
Flagler	35.80%	26.8 min	#11
St. Johns	40.50%	26.7 min	#13
Duval	7.73%	22.7 min	#46
Baker	52.70%	15.2 min	#65

Source: FDOT Trends and Conditions Special Report, 2011



1.3 Study Objectives and Approach

As part of this process, a Focus Group, representing a wide range of community stakeholders, was formed to assist the Project Team in completing the study. The Focus Group's primary objective was to engage in an open and meaningful dialogue to identify long-term transportation and mobility needs in the County and to determine how to equitably support these needs with varied funding sources and recurring revenue generating options. The Focus Group provided feedback on project-related deliverables including:

- Identifying improvements necessary within the 2025 Comprehensive Plan horizon
- Estimated costs for the identified improvements
- Revenue forecasts and gap for current sources
- Funding mechanisms appropriate for Clay County
- Advantages and disadvantages of each option relative to the consumers of transportation capacity, as well as the generators of the funding (Who benefits? Who pays?)

The Focus Group meetings were held in January, February, and May 2014, to review and provide input to the Project Team, including identifying transportation deficiencies and potential funding mechanisms. The Final Report was presented to the group in January 2015. As an open and transparent process, all meetings were publically advertised, encouraging thoughtful community participation and comments.

The Project Team and the Focus Group considered land-use and transportation strategies documented in the 2025 Clay County Comprehensive Plan and the North Florida TPO Long Range Transportation Plan (LRTP). In addition, alternative modes of transportation to provide choice and to enhance the County's ability to achieve long-term mobility goals was also considered for this study.



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2.0 Transportation Project Needs & Costs

The following section provides an overview of the methodology used to develop a countywide transportation project needs lists and estimated costs to complete those projects. This section also includes a list of County roadway projects identified as priority projects with the help of Clay County staff. The developed cost estimate will be used to identify the projected funding gap for transportation and mobility improvement projects for the next ten years (see **4.0 Transportation Funding Gap**).

2.1 Methodology

The team consulted the 2035 LRTP Cost Feasible Plan and the draft 2040 LRTP Cost Feasible Plan to determine a list of projects to be included in the ten year transportation project needs list. The team also used the North Florida TPO Transportation Improvement Plan and consulted Clay County planning staff to ensure that a comprehensive list of projects was considered. Additionally, the team used the Northeast Regional Planning Model (NERPM), established by the FDOT District 2 Office, to conduct transportation modeling analysis on the list of identified projects. The NERPM includes six counties of the Northeast Florida region: Baker, Clay, Duval, Nassau, Putnam, and St. Johns.

The identified list of projects was then screened through the current adopted FDOT Five-Year Work Program (2014/2015-2018/2019). Projects that were identified and programmed for construction within the first three years of the Five-Year Work Program were eliminated from the needs list. These projects were likely to have funding sources identified and in the planning, design or construction phases, and therefore were excluded. The list of remaining projects formed the 2025 Transportation Project Needs List and was presented to the Focus Group and Clay County planning staff in a Working Group Meeting. The input received from the meeting regarding the Project Needs List along with transportation projects contemplated within the Branam Field and Lake Asbury Master Plans were used to determine the 2025 Transportation Project Priorities List.

As part of the identification of transportation project needs and priorities, cost estimates were also developed for the projects included in the two lists. The unit cost of each particular project was determined based on FDOT Generic Cost per Mile Models. The FDOT Transportation Costs Reports were used to determine Right-Of-Way (ROW) costs, PE/CEI costs, and present day cost (PDC) multiplier for the year 2025 to account for inflation. The total cost estimates for each project included a sum of the unit cost, ROW costs, PE/CEI costs, and was adjusted according to the 2025 PDC inflation multiplier.

2.2 Ten Year Transportation Project Needs List (2025)

Table 2.1 shows the list of transportation projects identified within the needs list for the next ten year period along with the associated cost estimates. These projects are depicted in **Figure 2.1** based on the identification numbers referenced in **Table 2.1**. The ten year project needs list identifies C.R. 218 and S.R. 21 (Blanding Boulevard) as two facilities that are important to the transportation network in Clay County and are in need of capacity improvements.



The majority of roadway projects identified in the needs list are roadway widening projects: including six-lane widening of US-301 for the portion of the roadway dissecting northwest Clay County and the six-lane widening of US-17 for approximately 2.5 miles South of Fleming Island towards Green Cove Springs. The ten year transportation project needs list also identified transit and multimodal projects. The transit projects identified include the Southwest route of the Bus Rapid Transit plan of the Jacksonville Transportation Authority (JTA), which runs along Blanding Boulevard from downtown Jacksonville to Orange Park. It also includes the planning phase of JTA's Southwest Commuter Rail plan with projected limits from downtown Jacksonville to Green Cove Springs.

A list of multi-use trail projects are also identified within the ten year transportation needs list to enhance bicycle and pedestrian mobility. The projects identified within the needs list include connecting Black Creek Trail to the existing bike lane and sidewalk along C.R. 220, and a multi-use trail connection of Penney Farms to Green Cove Springs along S.R. 16. Lastly, a four-mile multi-use trail is identified within the Branan Field Master Plan area providing a connection from the Branan Field Activity Center to Middleburg.

2.2.1 Cost Estimates

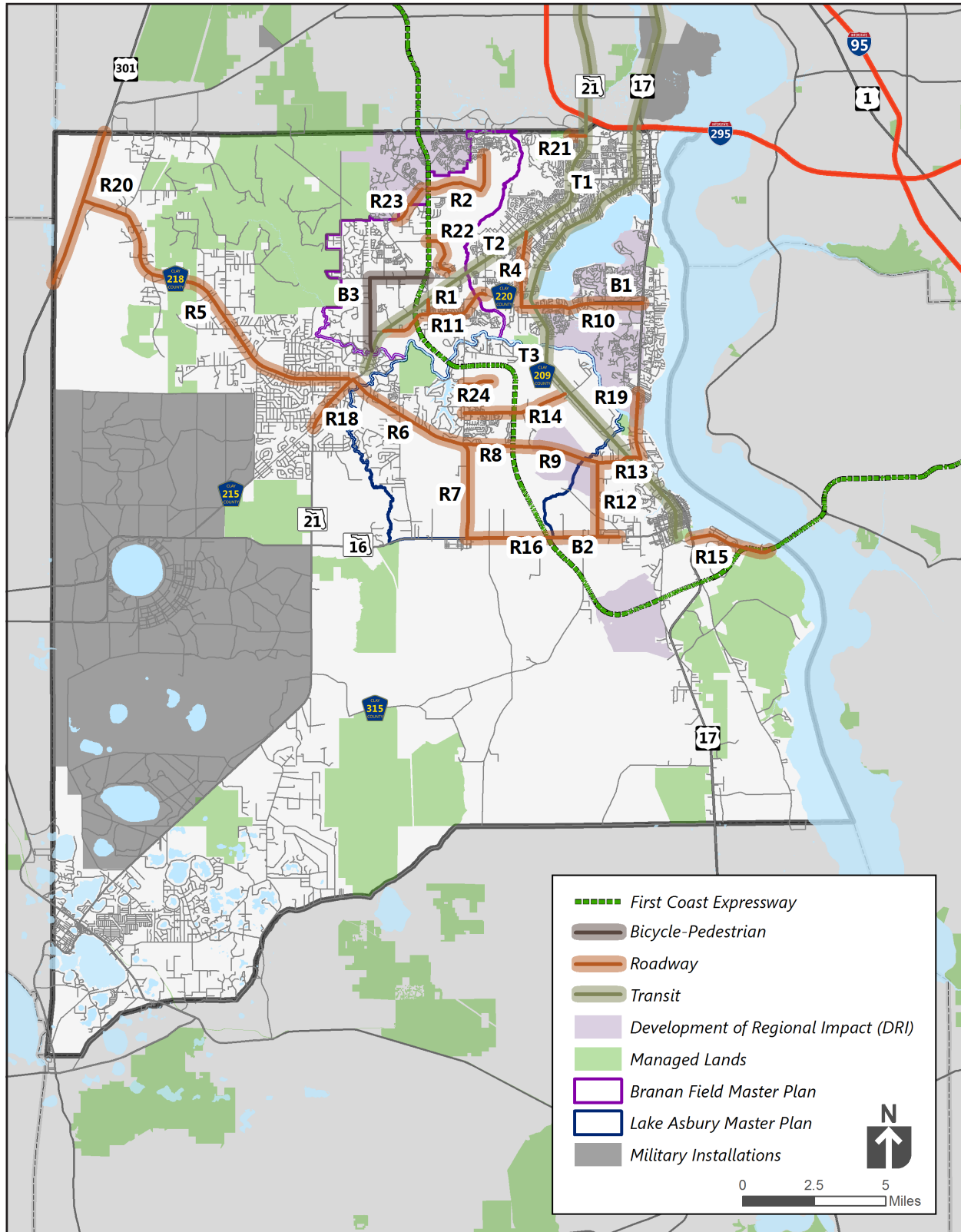
The team determined cost estimates for the projects presented in the needs list (**Table 2.1**). The total costs for roadway improvements including County and State roadways was calculated to be \$692.2 million. County roadway costs make up roughly \$516.1 million and State roadway costs make up the remaining \$176.1 million. The most expensive County roadway improvement identified is the 12 mile four-lane widening of C.R. 218 from Pine Tree Ave to US Highway 301 at approximately \$110.7 million (**R5, Figure 2.1**). Additionally, four other C.R. 218 projects including road widening and the construction of a new four lane roadway combine to add another \$124.9 million (**R6-R9, Figure 2.1**). The most expensive State roadway cost estimate is \$62.3 million for the 6.67 mile long four-lane widening of State Road 16 (**R16, Figure 2.1**).

Three multi-use trail projects are included at an estimated \$4.2 million. The Old Jennings/ Long Bay multi-use trail, which provides a connection from Branan Field Activity Center to Middleburg, is the most expensive of the multi-use trail projects (**B3, Figure 2.1**). The multi-use trail connection of Penney Farms to Green Cove Springs along State Road 16 has an estimated cost of more than \$1.7 million (**B2, Figure 2.1**). The trail projects are currently funded through state funds that require no match. Therefore, they do not impact the funds for the local roadway projects and are not included in the list of priority projects.

The total cost estimate of transit projects is approximately \$36.2 million. This includes the two BRT projects from JTA along Blanding Boulevard (**T1-T2, Figure 2.1**). The estimated cost for the commuter rail Transit Alternatives Analysis Study is approximately \$2.0 million. The three transit projects were not included in the project priorities list for the next ten years.



Figure 2.1: Clay County Transportation Projects Needs Map (2025)





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Table 2.1: Clay County Transportation Projects Needs List¹ (2025)

Map ID	Type	Authority	Roadway	Segment	Project	Length (miles)	Unit Cost*	Total Costs w 2025 PDC Multiplier**	Cost Description
R1	Roadway	County	Baxley Road	C.R. 220/Doctors Inlet Road to S.R. 21/Blanding Blvd.	Widen to 4 lanes	0.51	\$3,840,924.96	\$4,764,681.24	Add 2 Lanes to Existing 2 Lane Undivided Arterial (1 Lane Each Side), with 4' Bike Lanes
R2	Roadway	County	Cheswick Oaks Avenue Extension	Savannah Glen Blvd. to Challenger Dr.	New 4 lane	3.16	\$6,402,060.84	\$49,207,888.79	New Construction, 4 Lane Urban Road with 22' Median and 4' Bike Lanes
R4	Roadway	County	College Drive/ C.R. 224	C.R. 220/Doctors Inlet Road to S.R. 21/Blanding Blvd.	Widen to 6 lanes	2.60	\$4,121,486.69	\$26,064,842.35	Widen 4 Lane Urban Divided Arterial to 6 Lane Urban Divided with 22' Median and 4' Bike Lanes
R5	Roadway	County	C.R. 218	U.S. 301 to Pine Tree Ave.	Widen to 4 lanes	11.85	\$3,840,924.96	\$110,708,769.99	Add 2 Lanes to Existing 2 Lane Undivided Arterial (1 Lane Each Side), with 4' Bike Lanes
R6	Roadway	County	C.R. 218	C.R. 739/Henley Rd. to S.R. 21 Blanding Blvd.	Widen to 4 lanes	4.60	\$3,840,924.96	\$42,975,556.28	Add 2 Lanes to Existing 2 Lane Undivided Arterial (1 Lane Each Side), with 4' Bike Lanes
R7	Roadway	County	C.R. 218	S.R. 16 to C.R. 739/Henley Rd.	Widen to 4 lanes	3.40	\$3,840,924.96	\$31,764,541.60	Add 2 Lanes to Existing 2 Lane Undivided Arterial (1 Lane Each Side), with 4' Bike Lanes
R8***	Roadway	County	C.R. 218 Extension	C.R. 739/Henley Rd. to First Coast Expressway	New 4 lane	2.30	\$4,483,543.43	\$25,082,860.90	New Construction, Undivided Urban Arterial with 4' Bike Lanes
R9***	Roadway	County	C.R. 218 Extension	First Coast Expressway to C.R. 315	New 4 lane	2.30	\$4,483,543.43	\$25,082,860.90	New Construction, Undivided Urban Arterial with 4' Bike Lanes
R10	Roadway	County	C.R. 220/ Doctors Inlet Rd.	College Drive/C.R. 224 to U.S. 17	Widen to 6 lanes	4.00	\$4,121,486.69	\$40,099,757.46	Widen 4 Lane Urban Divided Arterial to 6 Lane Urban Divided with 22' Median and 4' Bike Lanes
R11	Roadway	County	C.R. 220/ Doctors Inlet Rd.	S.R. 21/Blanding Blvd. to Knight Boxx Rd.	Widen to 4 lanes	4.12	\$3,840,924.96	\$38,446,268.98	Add 2 Lanes to Existing 2 Lane Undivided Arterial (1 Lane Each Side), with 4' Bike Lanes
R12***	Roadway	County	C.R. 315	S.R. 16 to C.R. 315B	Widen to 4 lanes	3.40	\$3,840,924.96	\$31,764,541.60	Add 2 Lanes to Existing 2 Lane Undivided Arterial (1 Lane Each Side), with 4' Bike Lanes
R13	Roadway	County	C.R. 315	C.R. 315B to U.S. 17	Widen to 4 lanes	1.15	\$3,840,924.96	\$10,743,889.07	Add 2 Lanes to Existing 2 Lane Undivided Arterial (1 Lane Each Side), with 4' Bike Lanes
R14	Roadway	County	C.R. 739B/ Sandridge Rd.	C.R. 739/Henley Road to C.R. 209/Russell Rd.	Widen to 4 lanes	3.70	\$3,840,924.96	\$34,567,295.27	Add 2 Lanes to Existing 2 Lane Undivided Arterial (1 Lane Each Side), with 4' Bike Lanes
R21	Roadway	County	Wells Road	S.R. 21/Blanding Blvd. to Aquarius Concourse	Reconstruct; Add New 2 lane	0.53	\$4,266,105.41	\$5,499,653.20	New Construction 2 Lane Undivided Urban Arterial with 4' Bike Lanes
R22	Roadway	County	Branan Mill Rd.	Old Jennings Rd. to Trail Ridge Rd.	New 2 lane	1.74	\$4,266,106.41	\$18,055,469.46	New Construction 2 Lane Undivided Urban Arterial with 4' Bike Lanes
R23	Roadway	County	Tynes Blvd.	Pipit Point to Oakleaf Plantation Pkwy.	New 2 lane	1.40	\$4,266,105.41	\$10,951,276.50	New Construction 2 Lane Undivided Urban Arterial with 4' Bike Lanes
R24	Roadway	County	Verbena Pkwy.	C.R. 739/Henley Rd. to Proposed NS 3 Roadway	New 2 lane	1.00	\$4,266,105.41	\$10,376,704.16	New Construction 2 Lane Undivided Urban Arterial with 4' Bike Lanes
County Roadway Costs								\$516,156,857.77	

*Costs based on FDOT Generic Cost Per Mile Models (updated 4/15/14)

**FDOT Transportation Costs Reports Inflation Factors

***Project Funded by DRI Developers

¹ Excludes Projects Committed for Construction in the Current Adopted 2014/15-2018/19 Five Year Work Program

Table 2.1: Clay County Transportation Projects Needs List¹ (2025) ... cont.

Map ID	Type	Authority	Roadway	Segment	Project	Length (miles)	Unit Cost*	Total Costs w 2025 PDC Multiplier**	Cost Description
R15	Roadway	State	S.R. 16	U.S. 17 to Shands Bridge	Widen to 4 lanes	3.50	\$4,579,627.25	\$38,987,557.48	Widen 2 Lane Urban Arterial to Lane Divided with 22' Median and 4' Bike Lanes
R16	Roadway	State	S.R. 16	C.R. 218 to S.R. 15A/ Oak Ridge Ave.	Widen to 4 lanes	6.67	\$3,840,924.96	\$62,314,556.61	Add 2 Lanes to Existing 2 Lane Undivided Arterial (1 Lane Each Side), with 4' Bike Lanes
R18	Roadway	State	S.R. 21/ Blanding Blvd.	C. R. 215 to C.R. 218	Widen to 4 lanes	2.19	\$3,840,924.96	\$20,460,101.80	Add 2 Lanes to Existing 2 Lane Undivided Arterial (1 Lane Each Side), with 4' Bike Lanes
R19	Roadway	State	U.S. 17	Town Center Blvd. to C.R. 315	Widen to 6 lanes	2.24	\$4,121,486.69	\$22,455,864.18	Widen 4 Lane Urban Divided Arterial to 6 Lane Urban Divided with 22' Median and 4' Bike Lanes
R20	Roadway	State	U.S. 301	Clay/Bradford C.L. to Clay/ Duval C.L.	Widen to 6 lanes	5.50	\$2,380,694.20	\$31,848,879.39	Widen Existing 4 Lane Divided Arterial to 6 Lane Divided; Resurface Existing 4 Lanes; 5' Paved Shoulders Inside & Out
State Roadway Costs								\$176,066,959.46	
Total Roadway Costs								\$692,223,817.24	
T1	Transit	JTA/ County	SW Bus Rapid Transit	Downtown Jacksonville to Or- ange Park via S.R. 21/Blanding Blvd.	Construct high frequency service	14.1	~\$1,350,000/ mile	\$19,035,000.00	Planning Level Cost Estimate for SW BRT is \$19,000,000 per JTA
T2	Transit	JTA/ County	SW Bus Rapid Transit	Orange Park to Middleburg via S.R. 21/Blanding Blvd.	Construct high frequency service	12.7	~\$1,350,000/ mile	\$17,145,000.00	Planning Level Cost Estimate for SW BRT is \$19,000,000 per JTA
T3	Transit	JTA/ County	SW Commuter Rail	Downtown to Green Cove Springs	Study of Limited Service	~32	\$2,000,000.00	N/A	Study Costs for Alternatives Analysis
Transit Total Costs								\$36,180,000.00	
B1	Multi- Use Trail	County	CR 220 Multi-Use Trail	North side of C.R. 220 from Brookstone Drive to Black Creek Trail at U.S. 17	Multi-Use Trail	1.60	\$317,607.00	\$727,701.16	Trail will fill gap by connecting the Black Creek Trail to the existing bike lane and sidewalk along CR 220 at Brookstone Drive to Knight Boxx
B2	Multi- Use Trail	State	SR 16 Multi-Use Trail	Penney Farms City Limits to Roberts Rd.	Multi-Use Trail	3.70	\$317,607.00	\$1,682,808.93	Trail will connect Penney Farms to Green Cove Springs, providing access as far west as the CR 218 intersection with SR 16
B3	Multi- Use Trail	County	Old Jennings/Long Bay Multi-Use Trail	Old Jennings Rd. from Branan Field Rd. west to Long Bay Rd. then south to Blanding	Multi-Use Trail	4.00	\$317,607.00	\$1,819,252.90	Trail will connect Branan Field Activity Center with Middleburg
Bicycle-Pedestrian Total Costs								\$4,229,762.98	

*Costs based on FDOT Generic Cost Per Mile Models (updated 4/15/14)

**FDOT Transportation Costs Reports Inflation Factors

¹ Excludes Projects Committed for Construction in the Current Adopted 2014/15-2018/19 Five Year Work Program



2.3 Ten Year Transportation Project Priorities List (2025)

The following section presents the project priorities list and the estimated costs for projects identified as priority projects for the next ten years (2015-2025). The list was screened from the project needs list in **Table 2.1** by Clay County staff and presented to the Focus Group. It only includes local roadway projects. It should be noted, State roadway projects are not included in the project priorities list.

Table 2.2 summarizes the twelve projects identified as the transportation project priorities for the Year 2025. It includes local roadway projects that address long-standing local transportation needs, as well as those that are expected as the Branan Field and Lake Asbury Master Plan communities are developed. **Figure 2.2** depicts a map of the projects identified as priority projects for Clay County. As mentioned within the needs section, C.R. 218 and C.R. 220 are priority facilities for capacity improvements. Five new roadway construction priority projects are identified to enhance transportation connectivity and mobility. Four of these projects are within the Branan Field and Lake Asbury Master Plan communities.

2.3.1 Cost Estimates

The total cost estimate for all projects included in the priorities list is \$254.1 million. Capacity improvements on C.R. 218 and C.R. 220 account for the majority of the roadway costs at \$120.6 million (**R5, R10, and R11, Figure 2.2**). Additionally, the Cheswick Oaks Avenue Extension from Savannah Glen Boulevard to Challenger Drive priority project has an estimated cost of \$49.2 million (**R2, Figure 2.2**). Four (4) other new roadway construction projects within the Branan Field and Lake Asbury Master Plan communities account for another \$44.9 million (**R21-R24, Figure 2.2**).



Figure 2.2: Clay County Transportation Projects Priorities Map (2025)

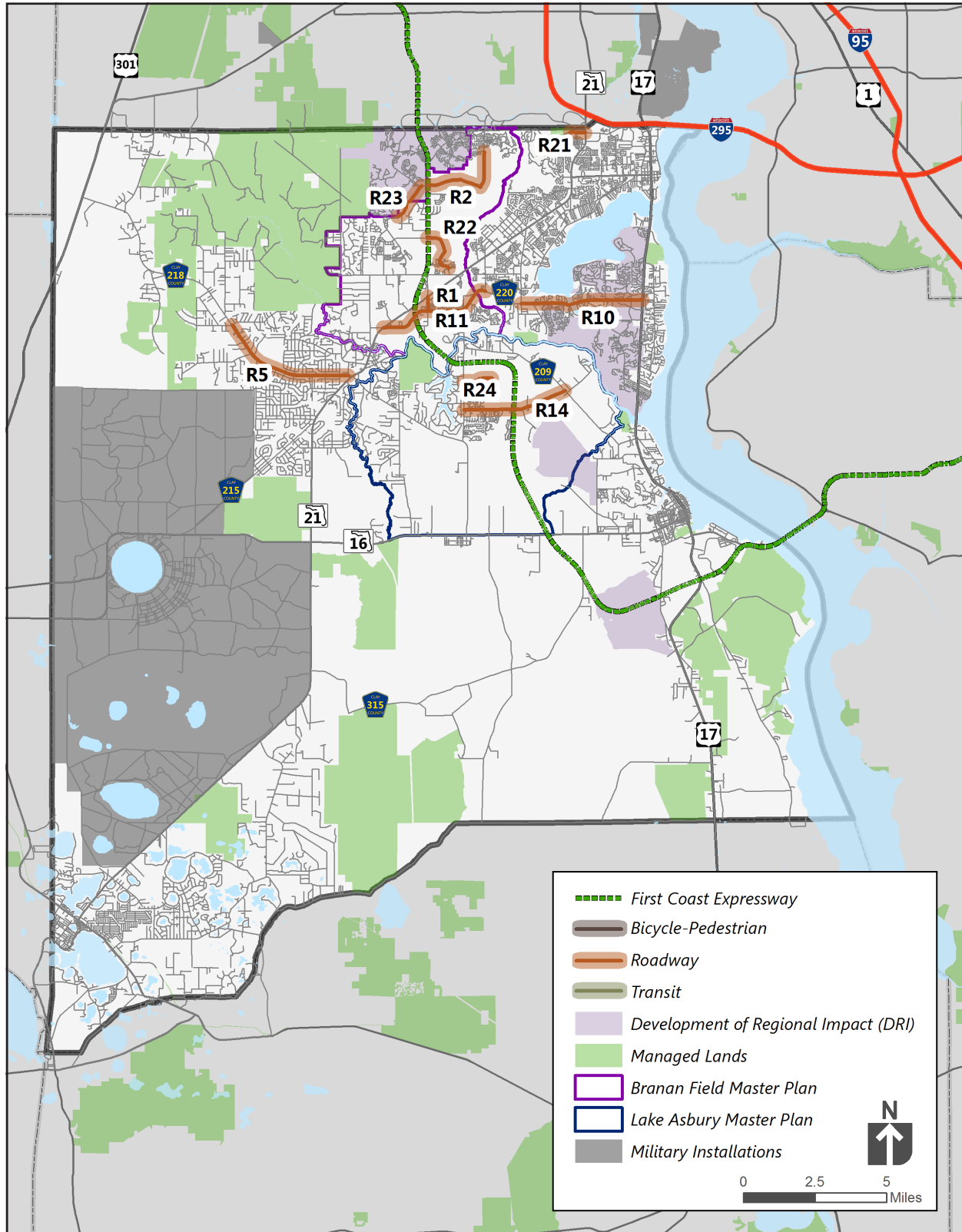




Table 2.2: Clay County Transportation Project Priorities List (2025)

Map ID	Type	Authority	Roadway	Segment	Project	Length (miles)	Unit Cost*	Total Costs w 2025 PDC Multiplier**	Cost Description
R1	Roadway	County	Baxley Road	C.R. 220/Doctors Inlet Road to S.R. 21/Blanding Blvd.	Widen to 4 lanes	0.51	\$3,840,924.96	\$4,764,681.24	Add 2 Lanes to Existing 2 Lane Undivided Arterial (1 Lane Each Side), with 4' Bike Lanes
R2	Roadway	County	Cheswick Oaks Avenue Extension	Savannah Glen Blvd. to Challenger Dr.	New 4 lane	3.16	\$6,402,060.84	\$49,207,888.79	New Construction, 4 Lane Urban Road with 22' Median and 4' Bike Lanes
R5	Roadway	County	C.R. 218	Blue Jay/Mallard Rd. to Cosmos Ave.	Widen to 4 lanes	2.23	\$3,840,924.96	\$20,833,802.29	Add 2 Lanes to Existing 2 Lane Undivided Arterial (1 Lane Each Side), with 4' Bike Lanes
R5	Roadway	County	C.R. 218	Cosmos Ave. to Aster/Pine Tree Ave.	Widen to 4 lanes	2.25	\$3,840,925.96	\$21,020,658.00	Add 2 Lanes to Existing 2 Lane Undivided Arterial (1 Lane Each Side), with 4' Bike Lanes
R10	Roadway	County	C.R. 220/Doctors Inlet Rd.	College Drive/C.R. 224 to U.S. 17	Widen to 6 lanes	4.00	\$4,121,486.69	\$40,099,757.46	Widen 4 Lane Urban Divided Arterial to 6 Lane Urban Divided with 22' Median and 4' Bike Lanes
R11	Roadway	County	C.R. 220/Doctors Inlet Rd.	S.R. 21/Blanding Blvd. to C.R. 739	Widen to 4 lanes	3.04	\$3,840,924.96	\$28,401,237.20	Add 2 Lanes to Existing 2 Lane Undivided Arterial (1 Lane Each Side), with 4' Bike Lanes
R11	Roadway	County	C.R. 220/Doctors Inlet Rd.	C.R. 739 to Knight Boxx Rd.	Widen to 4 lanes	1.10	\$3,840,925.96	\$10,276,766.13	Add 2 Lanes to Existing 2 Lane Undivided Arterial (1 Lane Each Side), with 4' Bike Lanes
R14	Roadway	County	C.R. 739B/Sandridge Rd.	C.R. 739/Henley Rd. to C.R. 209/Russell Rd.	Widen to 4 lanes	3.70	\$3,840,924.96	\$34,567,295.27	Add 2 Lanes to Existing 2 Lane Undivided Arterial (1 Lane Each Side), with 4' Bike Lanes
R21	Roadway	County	Wells Road	S.R. 21/Blanding Blvd. to Aquarius Concourse	New 2 lane	0.53	\$4,266,105.41	\$5,499,653.20	New Construction 2 Lane Undivided Urban Arterial with 4' Bike Lanes
R22	Roadway	County	Branan Mill Rd.	Old Jennings Rd. to Trail Ridge Rd.	New 2 lane	1.74	\$4,266,106.41	\$18,055,469.46	New Construction 2 Lane Undivided Urban Arterial with 4' Bike Lanes
R23	Roadway	County	Tynes Blvd.	Pipit Point to Oakleaf Plantation Pkwy.	New 2 lane	1.40	\$4,266,105.41	\$10,951,276.50	New Construction 2 Lane Undivided Urban Arterial with 4' Bike Lanes
R24	Roadway	County	Verbena Pkwy.	C.R. 739/Henley Rd. to Proposed NS 3 Roadway	New 2 lane	1.00	\$4,266,105.41	\$10,376,704.16	New Construction 2 Lane Undivided Urban Arterial with 4' Bike Lanes
Total Costs								\$254,055,189.70	

*Costs based on FDOT Generic Cost Per Mile Models (updated 4/15/14)

**FDOT Transportation Costs Reports Inflation Factors



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3.0 Current Funding Sources and Revenue Forecast

This section provides an overview of the current funding sources for Clay County and the surrounding counties in the Northeast Florida region. It develops revenue forecasts through the year 2025 for current funding sources. The following section will help determine funding opportunities and provide scenarios for Clay County moving forward. Additionally it provides an analysis of the implication of prospective federal CAFE (Corporate Average Fuel Economy) standards on funding sources and the forecasted revenue.

3.1 Current Funding Sources

Funding Options Fact Sheets #1 through #11 are provided as attachments to this study in **Appendix A**. These fact sheets identify available funding including fuel taxes, sales taxes, and additional fees that can be levied in the County. The subsections below describe each funding source and whether the source is currently utilized in Clay County. The list of Funding Options Fact Sheet includes:

- Ninth-Cent Fuel Tax
- First Local Option Fuel Tax
- Second Local Option Fuel Tax
- Constitutional Fuel Tax
- County Fuel Tax
- Local Government Infrastructure Surtax (Sales Tax)
- Local Government Half-Cent Sales Tax
- Charter County and Regional Transportation System Surtax
- Impact Fees
- Concurrency Fees
- Mobility Fees

3.1.1 Ninth-Cent Fuel Tax

The Ninth-Cent Fuel Tax, also known as the Voted Gas Tax, is a tax of one cent on every net gallon of motor and diesel fuel sold within a county. Since 1994, this tax has been levied at one cent on diesel fuel sold in every county. This tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum.

The Ninth-Cent Tax is currently levied in Clay County at one cent on every net gallon of motor and diesel fuel and has been in place since 1980. **Funding Options Fact Sheet #1** shows the revenue received from the Ninth-Cent Fuel Tax in Clay County from 2004 to 2013. In 2006, this tax generated a revenue of \$889,526 which was the highest amount collected during the nine year span. The lowest amount collected was in 2013 at \$805,923. ***The revenue collected from the Ninth-Cent Fuel Tax is distributed into the County Road Construction Fund and is currently used towards debt service requirements.***



3.1.2 First Local Option Fuel Tax

The one to six cent fuel tax, also known as the First Local Option Fuel Tax, is a tax of one cent to six cents on every net gallon of motor and diesel fuel sold within a county. This tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum.

The First Local Option Fuel Tax is currently levied in Clay County at six cents and has been in place since 1984. The revenue collected from this tax is shared with municipalities and Clay County retains 84 percent of the collected revenue. **Funding Options Fact Sheet #2** shows the revenue received from the First Local Option Fuel Tax in Clay County from 2004-2013. In 2006, this tax generated a revenue of \$4,139,400 which was the highest amount collected during the nine year span. The lowest amount collected was in 2008 at \$3,773,873. ***The revenue collected from the First Local Option Fuel Tax is distributed to the County Transportation Trust Fund and is currently used to fund the operations of the Engineering and Public Works Department.***

3.1.3 Second Local Option Fuel Tax

The one to five cents fuel tax, also known as the Second Local Option Fuel Tax, is a tax of one cent to five cents on every net gallon of motor fuel sold within a county. This tax is not imposed on diesel fuel sold within a county. It may be authorized by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a countywide referendum.

This tax is not currently levied in Clay County. Should this tax be levied in the future, it would be subject to a sharing agreement with the municipalities. **Funding Options Fact Sheet #3** summarizes the different types of transportation expenditures that can be funded through proceeds from this tax. **Table 4.2 in Section 4.1.2** provides estimated revenue projections for Clay County if the Second Local Option Fuel Tax were to be levied.

3.1.4 Constitutional Fuel Tax

The Constitutional Fuel Tax, also known as the 5th and 6th Cent Gas Tax, is a tax of two cents on every net gallon of motor fuel sold within a county. This tax includes all fuels and is imposed by the State of Florida. This tax is deposited into the Fuel Tax Collection Trust Fund by the Department of Revenue. It is distributed by the State Board of Administration based on a distribution factor. The distribution factor is comprised of three components: a geographic area component, a population component, and a collection component. The State Board of Administration calculates a monthly allocation and distributes that amount to each county.

This tax is currently levied in Clay County at two cents. **Funding Options Fact Sheet #4** shows the revenue received from the Constitutional Fuel Tax for Clay County from 2004 to 2013. In the past nine years the collected revenue amount has ranged from \$1.75 million to a little more than \$1.90 million. The highest amount received through this tax was in 2007 and the lowest amount received by Clay County was in 2009. ***The revenue collected from the Constitutional Fuel Tax is distributed to the County Transportation Trust Fund and is currently used to fund the operations of the Engineering and Public Works Department.***



3.1.5 County Fuel Tax

The County Fuel Tax, also known as the 7th Cent Gas Tax, is a tax of one cent on every net gallon of motor fuel sold within a county. This tax is also imposed by the State of Florida and includes all fuels. It is collected by the Department of Revenue and then dispersed to the counties after a service charge has been deducted. The Department of Revenue uses the same calculation formula used for the Constitutional Fuel Tax in determining the distribution factor for the different counties.

This tax is currently levied in Clay County at one cent. **Funding Options Fact Sheet #5** displays the revenue received by Clay County from the County Fuel Tax from 2004 to 2013. The highest amount received was in 2006 at \$836,300 and the lowest amount collected was in 2009 at around \$770,000. In 2013, Clay County received \$803,679 from the County Fuel Tax. ***The revenue collected from the County Fuel Tax is distributed to the County Road Construction Fund and is currently used towards debt service requirements.***

3.1.6 Local Government Infrastructure Surtax

The Local Government Infrastructure Surtax is a tax of either one-half percent or one percent of taxable retail sales. This tax may be authorized by an ordinance enacted by a majority vote of the county's governing body and approval by voters in a countywide referendum. Proceeds from this tax are generally used to finance, plan, and construct infrastructure; to acquire land for public recreation, and to conserve or protect natural resources. It should be noted, that none of the proceeds or accumulated interests from this tax are allowed to be used for operational expenses of any infrastructure.

Local Government Infrastructure Surtax is currently levied in Clay County at one percent of taxable retail sales. The collection for this tax began in 1990 and was originally set to expire in 2005; but the expiration date was extended to December 31st, 2019. **Funding Options Fact Sheet #6** shows the revenue generated from this tax in Clay County from 2003-2012. In the nine year span, the revenue collected from the Local Government Infrastructure Surtax ranges from \$11 million to nearly \$18 million. The highest amount generated by this tax was in 2008 at \$17,963,036. ***The revenue collected from the Local Government Infrastructure Surtax is the only current taxing source for capacity improvement projects and is distributed towards projects identified in the County Capital Improvement Plan.***

3.1.7 Local Government Half-Cent Sales Tax

The Local Government Half-Cent Sales Tax is a tax of one-half cent on sales within a county. This tax is subject to authorization by the majority of the members of the county governing body and by the majority of the members of the governing authorities of municipalities representing at least fifty percent of the municipal population of such county. The proceeds generated from this revenue shall be expended only for countywide tax relief or countywide programs.

This tax is currently levied in Clay County at one-half cent. **Funding Options Fact Sheet #7** provides the revenue generated by this tax in Clay County from 2004-2013. The revenue collected through this tax ranges from \$8 million to nearly \$10 million dollars. In 2006, this tax generated a revenue of \$9,881,491 which was the most collected in the time frame. ***The revenue***



collected from the Local Government Half-Cent Sales Tax is distributed into the County General Fund and is currently used for general government operations.

3.1.8 Charter County and Regional Transportation System Surtax

The Charter County and Regional Transportation System Surtax is a tax of up to one percent on sales within a county. To be eligible to levy this tax, a county must have adopted a charter, consolidated governments with that of one or more municipalities, or be under an inter-local agreement with a regional transportation or transit authority. This levy is subject to voter approval in a countywide referendum or a charter amendment approved by a majority vote of the county's electorate. The revenue from this tax is primarily used for transit improvements.

The Charter County and Regional Transportation System Surtax is not currently levied in Clay County. **Funding Options Fact Sheet #8** provides more detail regarding the authorized spending of proceeds from this tax. **Table 4.3 in Section 4.1.3** provides estimated revenue projections for Clay County if the Charter County and Regional Transportation System Surtax were to be levied.

3.1.9 Impact Fees

Impact Fees are a fee imposed by local governments on new developments to provide for capital facilities costs made necessary by the impacts of new development. Impact Fees are directed towards new development to ensure that the new development is taxed and fees are collected for the "impacts" that the new development will bring to the existing infrastructure. Impact Fees are only imposed on new development and the collected revenue is only used to fund roadway capacity projects.

Impact Fees are currently under moratorium in Clay County. Approximately \$45,000 was collected and refunded in the first four months of 2009. **Funding Options Fact Sheet #9** provides additional detail regarding a county's authority to impose Impact Fees. **Table 4.4 in Section 4.1.4** provides estimated revenue projections if the Impact Fees moratorium was lifted and the County began to impose fees on new development.

3.1.10 Concurrency Fees

Concurrency Fees, also referred to as transportation concurrency, are used as a growth management strategy to ensure that transportation facilities and services are available and "concurrent" with the impacts of development. It is a fee imposed by local governments on new developments to provide for capital facilities costs made necessary by the proposed impacts to specific facilities within a mile of the proposed development because of the deficiency impacts of the development on transportation facilities.

Generally, Concurrency Fees are more likely to be required in urban centers where available road capacity is already limited. Therefore, an unintended consequence of concurrency is that it drives development from urban centers to the urban fringe and contributes to sprawling development patterns. The revenue generated from Concurrency Fees varies because it is dependent on the roadway capacity at the time of the development.



Concurrency Fees are currently levied in Clay County. **Funding Options Fact Sheet #10** provides additional detail regarding a county's authority to impose transportation concurrency fees. Revenue collected from Concurrency Fees in Clay County ranges from \$5,000 to nearly \$2.5 million in the past seven years. In 2008, Clay County collected \$2,268,348 from Concurrency Fees which was the most collected over the time frame.

Note: Fee payers are not required to pay both Impact Fees and Concurrency Fees. One fee payment is credited towards the other fee.

3.1.11 Mobility Fees

Mobility Fees were introduced as a response to the inefficiencies and inequities associated with Concurrency Fees. This fee is imposed by local governments on each new development based upon the transportation service that it consumes. Mobility Fees encourage development in existing urban centers by recognizing additional methods of transportation, such as transit, walking and biking. These additional modes provide modal choice and capacity enhancements. Therefore, revenue collected by administering Mobility Fees can be used towards transit, bicycle, and pedestrian improvements along with roadway capacity improvements. Generally, the further a development is from the urban center, mobility credits received for other modes diminishes.

Mobility Fees are not currently levied in Clay County. **Funding Options Fact Sheet #11** provides additional detail regarding a county's authority and the rationale needed to impose mobility fees. Mobility Fees are primarily designed to provide for a county's mobility needs and generate funding for variety of transportation infrastructure projects.

3.2 Surrounding County Comparisons

The following section provides a comparison of revenue sources for the surrounding counties in the Northeast Florida region. **Table 3.1** summarizes the Fuel Tax comparisons for counties in the Northeast Florida region and **Figure 3.1** shows the locally imposed Fuel Tax rates for all Florida Counties.

All of the counties in the Northeast Florida region collect revenue from the two state imposed fuel taxes as well as the full six cents per gallon through the First Local Option Fuel Tax. Alachua County and Putnam County also levy the Second Local Option Fuel Tax at the full five cents per gallon. Bradford, Duval, and St. Johns counties currently do not levy the Ninth-Cent Fuel Tax. However, all counties receive one cent per every gallon of diesel fuel sold within the county through the Ninth-Cent Fuel Tax.

In regards to unrealized funding opportunities, Clay County has an option to levy the Second Local Option Fuel Tax and receive up to five cents per every gallon of motor fuel sold within the County. The Second Local Option Fuel Tax cannot be levied on diesel fuel sold within a county. **Figure 3.1** shows that Alachua County and Putnam County levy the full twelve cents of fuel taxes that can be locally imposed. Clay, Baker, and Nassau counties levy a total of seven cents and Bradford, Duval and St. Johns counties levy a total of six cents. It should be noted, **Figure 3.1** does not include state imposed fuel taxes.



Table 3.1: Comparison of Fuel Tax Rates for Northeast Florida Counties

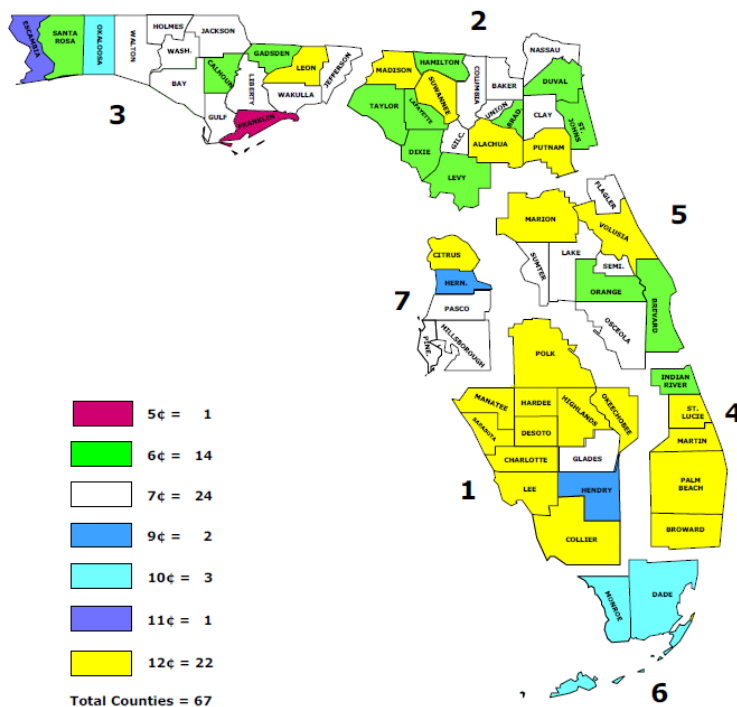
County	Fuel Taxes						
	State Imposed		Locally Imposed				Not Levied Local Fuel Tax
	Constitutional Fuel Tax (¢)	County Fuel Tax (¢)	Ninth-cent Fuel Tax (¢)	1-6 Cents Fuel Tax (¢)	1-5 Cents Fuel Tax (¢)	Total Locally Levied Fuel Tax	
Alachua	2	1	1	6	5	12	0
Baker	2	1	1	6	0	7	5
Bradford	2	1	0	6	0	6	6
Clay	2	1	1	6	0	7	5
Duval	2	1	0	6	0	6	6
Nassau	2	1	1	6	0	7	5
Putnam	2	1	1	6	5	12	0
St. Johns	2	1	0	6	0	6	6

Source: Local Government Financial Information Handbook, 2013

Figure 3.1: Locally Imposed Fuel Tax Rates for Florida Counties as of 2014

Locally Imposed Fuel Taxes

Fuel Tax Rates as of January 1, 2014



Source: Local Government Financial Information Handbook, 2013

NOTE: Figure does not include State imposed fuel taxes



Table 3.2 summarizes the sales tax comparisons for the Northeast Florida counties. The maximum potential sales tax rate for each county ranges from 1.5 to 3.5 percent. These include: Indigent Care/Trauma Center Surtaxes, County Hospital Surtax, and Voter-Approved Indigent Care Surtax. However, none of the counties in the Northeast Florida region levy these taxes. The table below shows commonly levied sales taxes for county comparisons.

The Local Government Infrastructure Surtax and the Charter County and Regional Transportation System Surtaxes can be levied at a maximum of one percent of taxable sales. Clay, Baker Nassau, and Putnam counties levy the Local Government Infrastructure Surtax at a full one-percent and Duval County levies the surtax at one-half percent. Duval County also levies the Charter County and Regional Transportation System Surtax at one-half percent of taxable sales. Charter County and Regional Transportation System Surtax can only be levied by counties that have adopted a charter. Clay County adopted a charter in 1991 and is eligible to levy the Charter County and Regional Transportation System Surtax at one percent. The revenue collected from Charter County and Regional Transportation System Surtax is primarily used for transit service improvements.

Table 3.2: Comparison of Sales Tax Rates for Northeast Florida Counties

County	Sales Taxes			
	Levied Local Government Infrastructure Surtax (%)	Levied Charter County and Regional Transportation System Surtax (%)	Not Levied Local Government Infrastructure Surtax (%)	Not Levied Charter County and Regional Transportation System Surtax (%)
Alachua	0	0	1	1
Baker*	0	N/A	1	N/A
Bradford*	0	N/A	1	N/A
Clay	1	0	0	1
Duval	0.5	0.5	0.5	0.5
Nassau	1	N/A	0	N/A
Putnam	1	N/A	0	N/A
St. Johns	0	N/A	1	N/A

* Baker and Bradford Counties Levy a Small County Surtax of 1%

Source: *Local Government Financial Information Handbook, 2013*

Table 3.3 provides a listing and status of transportation impact fees for Florida counties. Many of the counties in recent years have either placed a moratorium on or suspended their transportation impact fees. **Section 4.1.4** further details the transportation impact fee moratorium in Clay County and the potential revenue that can be generated by lifting the moratorium. 33 of the 67 counties impose transportation impact fees, including Alachua, Baker, and St. Johns. Actual impact fee schedules or fee amounts (\$) by land use type varies by county based on county size, growth projections, defined road/facility improvement listing or program, and other localized considerations and economic conditions. Lifting the moratorium on impact fees for Clay County is discussed in **6.0 Next Steps**.



Table 3.3: Comparison of Transportation Impact Fees for Florida Counties

<i>Florida County</i>	<i>Road Impact Fees</i>	<i>FDOT District</i>	<i>Florida County</i>	<i>Road Impact Fees</i>	<i>FDOT District</i>
Alachua	Yes	2	Lake	Yes	5
Baker	Yes	2	Lee	Yes	1
Bay	Yes	3	Leon	No	3
Bradford	Moratorium	2	Levy	Yes	2
Brevard	Moratorium	5	Liberty	No	3
Broward	Yes	4	Madison	No	2
Calhoun	No	3	Manatee	Yes	1
Charlotte	Yes	1	Marion	Yes	5
Citrus	Suspended	7	Martin	Yes	4
Clay	Moratorium	2	Miami-Dade	Yes	6
Collier	Yes	1	Monroe	Yes	6
Columbia	Moratorium	2	Nassau	Suspended	2
DeSoto	Suspended	1	Okaloosa	No	3
Dixie	Yes	2	Okeechobee	Yes	1
Duval	No	2	Orange	Yes	5
Escambia	Yes	3	Osceola	Repealed	5
Flagler	Moratorium	5	Palm Beach	Yes	4
Franklin	No	3	Pasco	Yes	7
Gadsden	No	3	Pinellas	Yes	7
Gilchrist	Yes	2	Polk	Yes	1
Glades	Suspended	1	Putnam	Suspended	2
Gulf	No	3	St. Johns	Yes	2
Hamilton	No	2	St. Lucie	Yes	4
Hardee	Suspended	1	Santa Rosa	Suspended	3
Hendry	Suspended	1	Sarasota	Yes	1
Hernando	Suspended	7	Seminole	Yes	5
Highlands	Suspended	1	Sumter	Yes	5
Hillsborough	Yes	7	Suwannee	Yes	2
Holmes	No	3	Taylor	No	2
Indian River	Yes	4	Union	No	2
Jackson	No	3	Volusia	Moratorium	5
Jefferson	No	3	Wakulla	Suspended	3
Lafayette	No	2	Walton	No	3
Lake	Yes	5	Washington	Yes	3

Source: County Websites, Florida Association of Counties Surveys, and Florida TaxWatch (2011)



3.3 Forecasted Fuel Tax Revenues Through 2025

The following section provides an estimated forecast for fuel and sales tax revenue through the Year 2025. The forecasts take into account revenue data for Clay County from the past ten years. A trend function was developed based on historical sales tax revenue (2004-2013) and applied to forecast the revenue for current funding sources through 2025.

The implications of perspective CAFE standards were applied to the trend function to account for enhancements in fuel efficiency regulations. The implication of CAFE standards were calculated as a percent reduction compared to 2016. The required CAFE standards were considered for 2016-2021 and the estimated CAFE standards were factored into the calculations for 2022-2025.

Additionally, the forecasted revenues for current funding sources were then adjusted based on inflation rates from the Consumer Price Index. This ensures that the forecast considers the change in spending value of the dollar generated in each respective year.

Table 3.4 details the forecasted revenue for current funding sources from 2014-2025. The total revenue forecasted does not include the Local Government Half-Cent Sales Tax because the revenue collected from the Local Government Half Cent Sales Tax is distributed into the County General Fund and not used towards transportation infrastructure capacity enhancements. The total estimated revenue projection for Clay County funding sources during the ten year horizon is nearly \$259.9 million. The Local Government Infrastructure Surtax accounts for nearly **70 percent** (\$182.9 million of \$259.9 million) of the estimated revenue projection.

As identified earlier in the study, The Local Government Infrastructure Surtax is currently the only source for transportation infrastructure capacity improvements. Therefore, **Table 3.4** also shows the total estimated revenue projection in the event that the Local Government Infrastructure Surtax is not extended past the Year 2019. The total estimated revenue projection for Clay County funding sources during the ten year horizon would drop to \$168.7 million. The Local Government Infrastructure Surtax would account for nearly \$91.8 million of the estimated revenue projection for revenue collected through 2019.



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Table 3.4: Forecasted Fuel Tax Revenues (2014-2025)

Current Funding Sources	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Total (2014-2025)
Ninth-Cent Fuel Tax	\$833,254	\$887,697	\$876,865	\$834,364	\$805,045	\$780,180	\$753,320	\$695,601	\$648,073	\$602,679	\$550,024	\$495,897	\$8,762,999
County Fuel Tax (7th Cent)	\$814,340	\$834,787	\$820,279	\$784,289	\$749,661	\$731,254	\$713,046	\$669,449	\$624,973	\$576,740	\$519,815	\$463,485	\$8,302,118
First Local Option Fuel Tax (1-6 Cent)	\$3,995,903	\$4,081,728	\$4,041,348	\$3,854,807	\$3,736,767	\$3,669,135	\$3,538,815	\$3,269,283	\$3,065,192	\$2,810,380	\$2,563,936	\$2,289,277	\$40,916,570
Constitutional Fuel Tax (5th & 6th Cent)	\$1,850,379	\$1,903,387	\$1,874,062	\$1,805,010	\$1,721,793	\$1,677,111	\$1,629,769	\$1,529,671	\$1,427,862	\$1,312,803	\$1,187,936	\$1,061,835	\$18,981,617
Local Government Half-Cent Sales Tax*	\$9,396,367	\$9,578,224	\$9,376,749	\$8,944,003	\$8,596,441	\$8,451,972	\$8,632,915	\$8,916,900	\$9,168,322	\$9,293,962	\$9,302,487	\$9,047,940	\$108,706,281
Local Government Infrastructure Surtax	\$15,223,044	\$16,046,779	\$15,924,647	\$15,486,879	\$15,167,488	\$13,929,230	\$14,383,135	\$14,898,661	\$15,298,458	\$15,449,242	\$15,647,775	\$15,447,235	\$182,902,573
Total	\$22,716,920	\$23,754,378	\$23,537,200	\$22,765,349	\$22,180,753	\$20,786,911	\$21,018,085	\$21,062,664	\$21,064,557	\$20,751,844	\$20,469,487	\$19,757,728	\$259,865,876

*Not included in the total revenue

Current Funding Sources	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Total (2014-2025)
Ninth-Cent Fuel Tax	\$833,254	\$887,697	\$876,865	\$834,364	\$805,045	\$780,180	\$753,320	\$695,601	\$648,073	\$602,679	\$550,024	\$495,897	\$8,762,999
County Fuel Tax (7th Cent)	\$814,340	\$834,787	\$820,279	\$784,289	\$749,661	\$731,254	\$713,046	\$669,449	\$624,973	\$576,740	\$519,815	\$463,485	\$8,302,118
First Local Option Fuel Tax (1-6 Cent)	\$3,995,903	\$4,081,728	\$4,041,348	\$3,854,807	\$3,736,767	\$3,669,135	\$3,538,815	\$3,269,283	\$3,065,192	\$2,810,380	\$2,563,936	\$2,289,277	\$40,916,570
Constitutional Fuel Tax (5th & 6th Cent)	\$1,850,379	\$1,903,387	\$1,874,062	\$1,805,010	\$1,721,793	\$1,677,111	\$1,629,769	\$1,529,671	\$1,427,862	\$1,312,803	\$1,187,936	\$1,061,835	\$18,981,617
Local Government Half-Cent Sales Tax*	\$9,396,367	\$9,578,224	\$9,376,749	\$8,944,003	\$8,596,441	\$8,451,972	\$8,632,915	\$8,916,900	\$9,168,322	\$9,293,962	\$9,302,487	\$9,047,940	\$108,706,281
Local Government Infrastructure Surtax	\$15,223,044	\$16,046,779	\$15,924,647	\$15,486,879	\$15,167,488	\$13,929,230	<i>Local Government Infrastructure Surtax Expires December 31, 2019</i>					\$91,778,066	
Total	\$22,716,920	\$23,754,378	\$23,537,200	\$22,765,349	\$22,180,753	\$20,786,911	\$6,634,950	\$6,164,004	\$5,766,099	\$5,302,602	\$4,821,711	\$4,310,493	\$168,741,369

*Not included in the total revenue



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4.0 Transportation Funding Gap

The following section provides an analysis of the present transportation funding gap based on estimated revenue projections from existing funding sources and estimated cost of projects on the County’s priorities list. The transportation funding gap indicates the need to increase revenue by identifying additional funding sources and unrealized opportunities available to the County. The scenarios identified in this section can help reduce the projected funding gap.

County Project Priorities Summary (2014-2025)

Total Costs for Priority Projects	\$254,055,190
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Table 2.2 Clay County Transportation Project Priorities List (2025)

For the purpose of this infrastructure funding evaluation, the project team assessed the Clay County local roadway priority projects for the 2014-2025 planning horizon. Certainly, evaluating State roadways, multi-modal projects, and regional transit projects in Clay County would yield larger funding gaps. However, this assessment was focused on Clay County facilities only to illustrate potential funding gaps while also providing additional information regarding the “bigger picture” and thinking beyond the next ten years.

4.1 Funding Scenarios

A variety of funding scenarios were considered to provide additional revenue generating opportunities and reduce the transportation funding gap.

4.1.1 Local Government Infrastructure Surtax – Potential Funding Source

The current levy on the Local Government Infrastructure Surtax is set to expire on December 31st, 2019. Extension of the Local Government Infrastructure Surtax is a funding scenario that was considered during the calculation of revenue forecasts. **Table 4.1** summarizes the results from **Table 3.3** to show the impact that an extension of the Local Government Infrastructure Surtax would have on the total revenue generated.

It should be noted, the Local Government Infrastructure Surtax is currently the only source for capacity projects. The revenue collected from other current funding sources is distributed in full (100 %) towards operation and maintenance costs.

As presented in **Table 4.1**, the Infrastructure Surtax represents an important and critical funding source for Clay County’s capacity or expansion transportation projects. It also shows the importance of how much of the surtax is allocated towards capacity projects. Note: While the percentage of surtax allocated towards capacity projects varies from year to year, an average of 65% was assumed reasonable for this evaluation.

If the County does not extend the surtax, it will experience a potential reduction of nearly \$91.7 million. Whether to extend the tax is the **single most** important funding recommendation for the County as it strives to meet financial needs of 2014-2025 local transportation capacity projects.



Table 4.1: Local Government Infrastructure Surtax Forecast and Funding Gap

2014-2025	Forecasted Revenues (2014-2025)	
	With Infrastructure Surtax Extension	Without Infrastructure Surtax Extension
Local Government Infrastructure Surtax (only)	\$182,902,573	\$91,778,066
Total Estimated Cost of Priority Projects	\$254,055,190	
Funding Gap: 100% Allocation of Surtax	\$71,152,617	\$162,277,124
Funding Gap: 65% Allocation of Surtax	\$135,168,517	\$197,399,447

Note: Local Government Infrastructure Surtax is currently the only source for capacity projects

Advantages/Disadvantages of Infrastructure Surtax

Advantages:

1. Infrastructure surtax is an EXISTING tax with extension options beyond 2019.
2. Revenue increases as economy grows and sales receipts increase.
3. Portion of tax revenues are borne by non-county residents' purchases.

Disadvantages:

1. Represents SOLE revenue stream for county based capacity transportation projects.
2. Revenue collection period can be limited with extensions.

4.1.2 Levying the Second Local Option Fuel Tax – Potential Funding Source

Clay County also has the option to levy the Second Local Option Fuel Tax. This tax can be levied from one cent to five cents on every gallon of motor fuel sold within the County. This tax does not include diesel fuel sold within the County. **Table 4.2** details the projected revenue that can be generated if the Second Local Option Fuel Tax is levied.

As presented in **Table 4.2**, approximately **\$5.9 million** (1 cent) to **\$29.3 million** (5 cent) in revenue could be realized by levying the Second Local Option Fuel Tax, which if fully levied would represent the maximum of 12 cents for local option fuel taxes.

Advantages/Disadvantages of Second Local Option Fuel Tax

Advantages:

1. Fuel tax is directly related to transportation and user based.
2. Within county control to levy with either majority + 1 or voter referendum.
3. Portion of tax revenues are borne by non-county residents' fuel purchases.
4. Although subject to sharing agreements with County Municipalities, shares are based on jurisdictional population, so the majority of the share would be distributed to the County.

Disadvantages:

1. Similar to all motor fuel taxes, a regressive tax with limited growth



Table 4.2: Estimated Fuel Tax Revenue from Second Local Option Fuel Tax

<i>Second Local Option Fuel Tax</i>						
<i>Levy (1-5¢)</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>
5¢	\$3,525,520	\$3,393,178	\$3,266,156	\$3,209,360	\$3,162,588	\$3,020,462
4¢	\$2,820,416	\$2,714,542	\$2,612,924	\$2,567,488	\$2,530,071	\$2,416,370
3¢	\$2,115,312	\$2,035,907	\$1,959,693	\$1,925,616	\$1,897,553	\$1,812,277
2¢	\$1,410,208	\$1,357,271	\$1,306,462	\$1,283,744	\$1,265,035	\$1,208,185
1¢	\$705,104	\$678,636	\$653,231	\$641,872	\$632,518	\$604,092

<i>Levy (1-5¢)</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>	<i>Total (2016-2025)</i>
5¢	\$2,777,406	\$2,552,124	\$2,315,878	\$2,102,202	\$29,324,874
4¢	\$2,221,925	\$2,041,699	\$1,852,702	\$1,681,761	\$23,459,899
3¢	\$1,666,444	\$1,531,274	\$1,389,527	\$1,261,321	\$17,594,924
2¢	\$1,110,962	\$1,020,850	\$926,351	\$840,881	\$11,729,950
1¢	\$555,481	\$510,425	\$463,176	\$420,440	\$5,864,975

4.1.3 Levying the Charter County and Regional Transportation System Surtax – Potential Funding Source

An additional funding opportunity available to the County is the Charter County and Regional Transportation System Surtax. This tax can be levied at one-half percent (1/2%) or one percent (1%) of all taxable sales within a county. This tax is primarily used for transit service and infrastructure improvements. **Table 4.3** details the forecasted revenue that can be generated if the Charter County and Regional Transportation System Surtax were to be levied.

As presented in **Table 4.3**, approximately **\$91.2 million** to **\$182.4 million** could be realized by levying the Charter County and Regional Transportation System Surtax. **It should be noted** that this surtax was developed for transit infrastructure (fixed guideway transit services or on-demand transit services) and therefore its application for roadway infrastructure capacity projects could be limited and would require additional evaluation.

Advantages/Disadvantages of Charter County and Regional Transportation System Surtax

Advantages:

1. Allowable use of surtax revenue has been expanded to include expansion, operation, and maintenance of on-demand (transportation disadvantaged) transportation systems.
2. Portion of tax revenues are borne by non-county residents' purchases.

Disadvantages:

1. Surtax is specific to transit and likely not applicable to all roadway improvements.



Table 4.3: Estimated Revenue from Charter County and RTS Surtax

<i>Charter County and Regional Transportation System Surtax</i>						
<i>Levy (.5-1%)</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>
1	\$18,138,547	\$18,043,343	\$18,343,111	\$18,238,451	\$17,562,930	\$18,212,221
0.5	\$8,874,044	\$8,864,654	\$9,013,329	\$8,941,943	\$8,572,297	\$8,831,545

<i>Levy (.5-1%)</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>	<i>Total (2016-2025)</i>
1	\$18,573,701	\$18,446,260	\$18,472,026	\$18,347,360	\$182,377,948
0.5	\$9,286,851	\$9,223,130	\$9,236,013	\$9,173,680	\$91,188,974

4.1.4 Reinstating Transportation Impact Fees – Potential Funding Source

Clay County placed a moratorium on Transportation Impact Fees in April 2009, and revenue collected from the fee was returned within the first four months of 2009. The County has an option to lift the moratorium in 2015 and begin collecting transportation Impact Fees from new developments within the County.

County Staff has estimated that approximately **\$21.6 million in Impact Fees were waived** during the six years since the moratorium (2009-2014). A new impact fee study will be required should the Board consider reinstating the transportation impact fee.

However, for the purpose of developing a planning level “estimate” of revenue projections from Impact Fees should the County resume levying these fees in 2015, the following methodology is applied. **Table 4.4** presents the population growth in Clay County since 2009. Assuming the County estimate of \$21.6 million in waived impact fee from 2009-2014 and comparing it to the population growth experienced in the County from 2009-2014 an estimated \$1,815.95 per capita could have been collected.

Table 4.4: Estimated Unrealized Revenue from Impact Fees

<i>Year</i>	<i>Population</i>	<i>Impact Fee Revenue</i>
2009	186,756	\$45k Collected/Refunded
2010	190,865	Not Collected
2011	192,191	Not Collected
2012	194,345	Not Collected
2013*	196,399	Not Collected
2014*	198,658	Not Collected
Pop Growth 2009-2014	11, 902	
Impact Fees Waived (09-14)		\$21,613,485 Est.
Fee Value per Capita		\$1,815.95/Person

* Census FactFinder Estimates, 2013



Table 4.5 presents a planning level estimate of potential Impact Fees based on a per capita rate. Based on the adjusted value of \$1,500 per capita and a projected population growth of 42,500 persons; approximately **\$63.7 million** could potentially be collected from Impact Fees during the 2015-2025 period.

Table 4.5: Estimated Future Revenue from Impact Fees

<i>Year</i>	<i>Population</i>	<i>Impact Fee Revenue</i>
Impact Fees Waived (09-14)		\$21,613,485 Est.
Adjusted Fee Value per Capita		\$1,500/Person**
2015*	200,700	
2025*	243,200	
Pop Growth 2015-2025	42,500	
Estimated Potential Impact Fee 2015-2025		\$63,750,000

* BEBR Medium Series Population Projection, 2014

** Impact Fee Value per capita adjusted down ± 21% for planning level estimate

Advantages/Disadvantages of Source

Advantages:

1. User based fee in that only the user or new development is responsible for paying the fee.
2. Fee schedule can be developed or tailored for the county (economics/growth plan).
3. Fee is developed with specific improvement plan (projects and geography)

Disadvantages:

1. Impact fees are directly related to market for demand of new development, and there fore are difficult to forecast revenue levels.
2. Fees represent only a portion of the infrastructure need as existing deficiencies for past growth cannot be used for unassociated impacts or conditions.
3. Clay County's Fee schedule was developed based on specific improvements and geographic coverages and may or may not include County Priority Projects included in this study. An alternative methodology, standards driven, in which Fees are based on the cost of existing or desired levels of service, could also be utilized.



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5.0 Future Transportation System

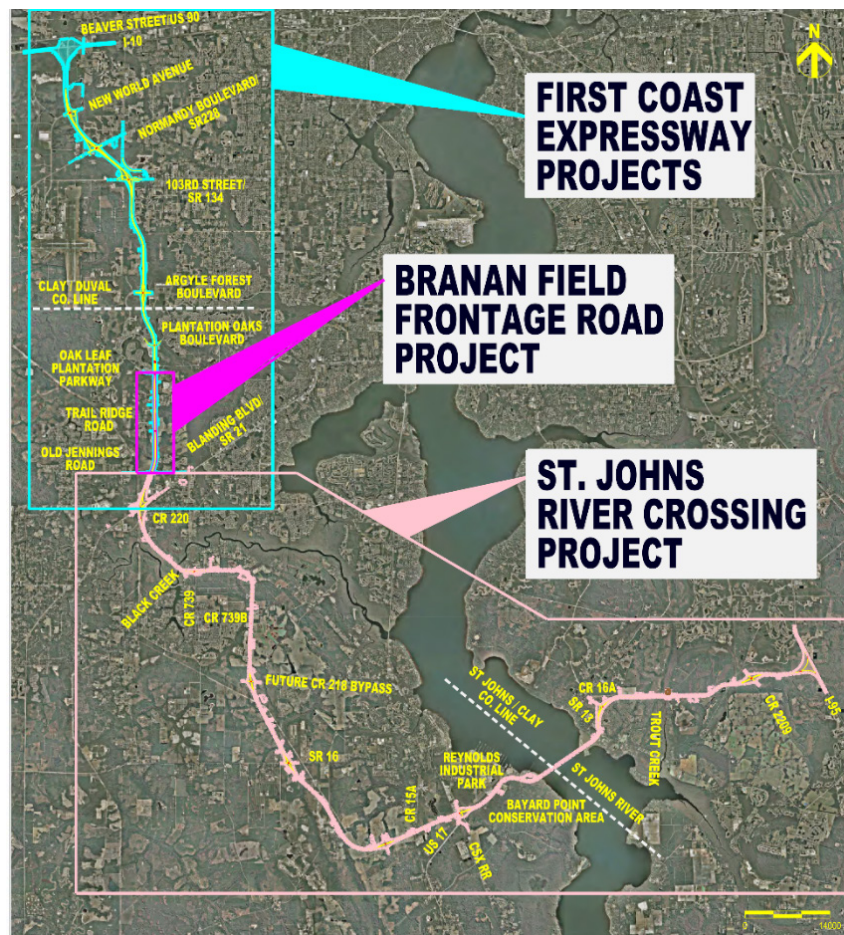
The following section briefly summarizes the “big picture” considerations for transportation infrastructure capacity, mobility needs, and funding opportunities for Clay County beyond the ten year horizon. This section also highlights potential future non-traditional revenue generating opportunities for the County.

5.1 First Coast Expressway

The First Coast Expressway is a new multi-lane limited access toll facility that will eventually connect I-10 west of Jacksonville in Duval County with I-95 in northern St. Johns County. The northern section from I-10 to State Road 21 (Blanding Boulevard) in Clay County is currently under construction and is estimated to be completed by 2016. The southern portion from Blanding Boulevard to I-95 is in the preliminary design Right-of-Way acquisition phases, with design and permitting estimated to be completed by 2020. The First Coast Expressway project also includes a new bridge over the St. Johns River and spans approximately 46.7 miles long at an estimated construction cost of \$877m.

Figure 5.1: First Coast Expressway Alignment

Figure 5.1 illustrates the alignment of the First Coast Expressway in relation to the Northeast Florida region. The development of the First Coast Expressway would have substantial impacts on transportation infrastructure in the area. The development would provide a direct connection from Clay to Duval and St. Johns counties. It would also substantially reduce travel times between Clay County and the Northeast Florida region. The First Coast Expressway will be a catalyst and spur economic development in other areas of the region and have significant impacts on land values in its vicinity. Currently, Florida’s Turnpike Enterprise (FTE) is conducting feasibility studies on future phases as a toll road.





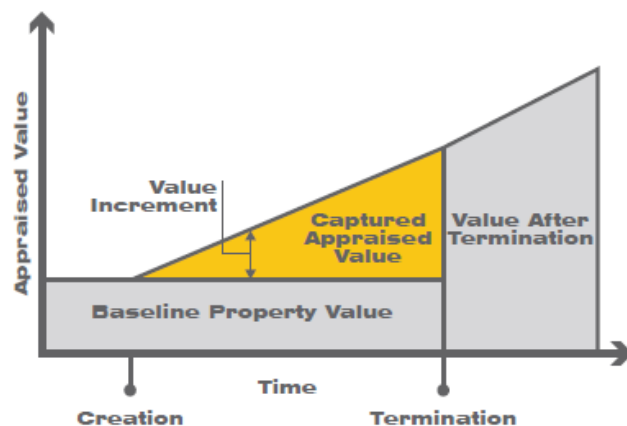
5.2 Value Capture Finance Approach

Value capture is an emerging tool used in infrastructure funding and finance. The concept of value capture is simple. Access points to new transportation infrastructure have long been known to create land value premiums for property that directly and indirectly benefit from this access. The creation of a new interchange, a new highway, or a new transit station, for example, creates private land development opportunities by immediately improving access to local, regional, or national markets.

Figure 5.2: Value Capture Concept

Figure 5.2 illustrates the Value Capture Finance Approach concept. When new access or improved capacity for travel is established, the private real estate market responds and opportunities for new real estate investment are generated. The resulting increases in real estate values are “captured” to support the costs of the project. Clay County has the opportunity to potentially use this approach to expedite the construction of future transportation infrastructure projects. Local governments have long used many different types of tools to capture this value including the following:

- Tax Increment Financing (TIF)
- Special Assessments
- Development Impact Fees
- Transportation Utility Fees (TUF)
- Adequate Public Facilities Fees (APF)



5.2.1 Tax Increment Financing (TIF)

Tax increment financing uses taxes levied on the increment in property value within a development to finance development-related costs. Tax increment financing is most commonly used by local governments to promote housing, economic development, and redevelopment in established neighborhoods. Tax increment financing has been used, however, in some instances to finance transportation projects. The lack of evidence on the effectiveness of TIF districts for transportation purposes makes it difficult to evaluate the efficiency of this tool.

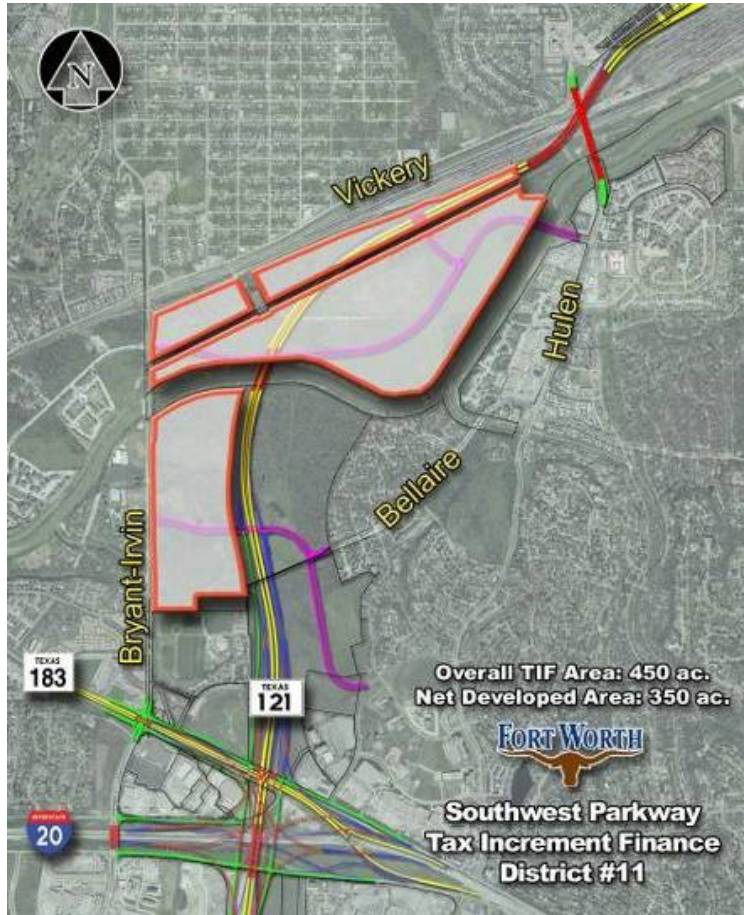
While TIF districts may promote benefit equity, they may raise some unique issues related to geographic equity, as some overlapping jurisdictions (e.g., school districts, municipalities) often do not share in the benefit from a TIF district. TIF districts may be limited to specific projects and one-time capital costs. TIF districts may be politically feasible, as they are perceived to promote projects that “pay their own way”.

Figure 5.3 depicts an example of a TIF District created for the City of Fort Worth (left diagram) to harness the increased tax base from an urban village designed around a future toll road.



The toll road was redesigned to be context sensitive so that it would support value capture in the surrounding development and so that the tax revenues from the TIF District would repay a portion of the bonds issued by the city to cover \$60 million of the city's \$120 million portion of the cost of the toll road. Thus the coordinated design and planning of the toll road and surrounding urban village created a context for increased property tax revenues that will provide a sustainable revenue stream to repay bonds issued to construct the roadway that is more supportive of the local community vision for growth in central Fort Worth.

Figure 5.3: Tax Increment Financing (TIF) Example



5.2.2 Special Assessments

Special assessments impose charges on property owners near a new or improved transportation facility based on geographic proximity or some other measure of special benefit. Various methods have been used to determine which properties receive special benefit and how to allocate charges among these beneficiaries. Some of these methods include measurement of distance from an improved facility, property frontage adjacent to an improved facility, and property acreage. Special assessments generally promote economic efficiency and equity along several dimensions.

However, given the location-specific nature of the mechanism, the amount of revenue generated in each instance is relatively small and limited in use to initial capital costs. Political feasibility may be an

issue with special assessments, as they are highly visible to affected property owners. Allowing the establishment of special assessment districts for transportation purposes may require an evaluation of state statutes to allow state and regional agencies as authorized users, and to allow special assessments to be applied to interstate highways and other public transportation facilities.

5.2.3 Development Impact Fees

Development impact fees are one-time charges collected by local governments from developers for the purpose of financing new infrastructure and services associated with new development. They are similar to negotiated exactions in that they are charged primarily to new development to help recover growth-related, public service costs, but differ in that impact fees can be levied



for off-site services, such as local roads, schools, or parks. The efficiency of impact fees can be established to the extent that they pass along the marginal costs of land development, including the provision of transportation infrastructure, to the primary beneficiaries.

Impact fees promote benefit equity, but may have other undesirable equity effects if developers cannot recover the costs associated with impact fees and are forced to abandon low- and moderate-income segments of the housing market. Impact fees are not a primary source of revenue for transportation in most jurisdictions, but can help finance the share of transportation budgets attributable to new development. The fees authorized by this legislation would need to ensure a nexus between the charges and legitimate state interest, and also ensure a degree of connection between the charges imposed on a specific development and the impact of that development.

5.2.4 Transportation Utility Fees (TUF)

Transportation utility fees derive from the notion that transportation networks can be treated like a utility, similar to other local services such as water and wastewater treatment, which are financed primarily from user charges. Transportation utility fees are assessed on characteristics thought to be more closely related to transportation demand than property taxes, which currently account for a large share of local transportation revenues. Utility fees have the potential to improve efficiency by shifting the cost burden from residential to commercial and industrial properties, which tend to consume more transportation services than their relative tax contributions would imply.

The revenue from transportation utility fees would be relatively stable, as the demand for travel is not overly sensitive to cyclical economic trends. Transportation utility fees are politically feasible, as shifting the cost burden to non-residential properties would most likely be popular among existing residents of a jurisdiction.

5.2.5 Adequate Public Facilities Fees (APF)

The County currently enforces Adequate Public Facilities (APF) fees for the Branan Field and Lake Asbury Master Plan communities. The Branan Field and Lake Asbury APF's are a one time fee and differ from utility fees which are charged monthly or yearly. Clay County administers the APF for the master planned communities to ensure that planned road and other public facilities are accounted for with every new development. Developers can elect to donate lands for planned roads and public facilities or pay an adequate public facilities fee, which is 5 percent of fair market value for Branan Field and 1.35 percent for Lake Asbury. The county is working to vary the funding burden of capacity enhancements among the various funding options.

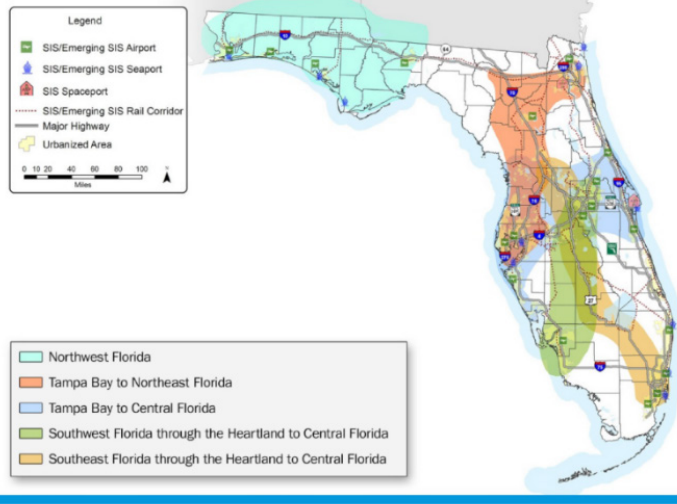
5.3 Florida Future Corridors Initiative

The Florida Department of Transportation (FDOT) has led an effort to study and examine potential corridors that would enhance the transportation network connectivity of the State. The Florida Future Corridors initiative was developed to identify critical connectivity gaps and plan for transportation corridors that improve the state's economic competitiveness and quality of life. **Figure 5.4** illustrates the major transportation corridors identified by FDOT through the Florida Future Corridors initiative.



Figure 5.4: Florida Future Corridors Study Areas

Florida's Future Corridors Initial Study Areas

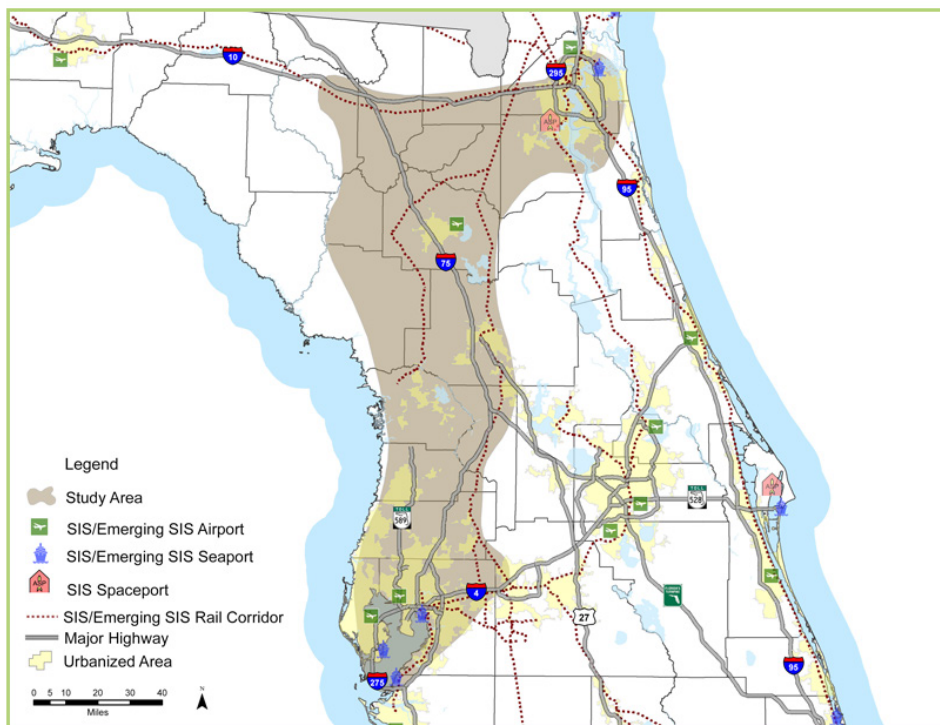


The Tampa Bay to Northeast Florida transportation corridor identified in the Florida Future Corridors initiative could plan an essential role in the future transportation system of Clay County. As shown in **Figure 5.5**, the Tampa Bay to Northeast Florida corridor encompasses a large portion of Clay County. The Tampa Bay-Northeast Florida Study Area Concept Report identifies the importance of connecting Tampa Bay and Jacksonville.

Tampa Bay and Northeast Florida are two of Florida's largest regions. These regions have diverse economies with growing transportation needs and the Florida Future Corridors initiative

has identified the importance of directly connecting the two regions. The Tampa Bay-Northeast Florida Study Area Concept Report identifies Gainesville and Ocala as emerging important regional employment centers, particularly in innovation and logistics. The report identifies that freight, business, visitors, commuting, and person trips within this transportation corridor heavily depend on the highway system. Specifically, I-75 and I-10, I-75 and US-301, or I-4 and I-95 are the major highways used to travel between the two regions. There is no direct limited access highway directly connecting the two urban centers.

Figure 5.5: Florida Future Corridor Tampa Bay to Northeast Florida

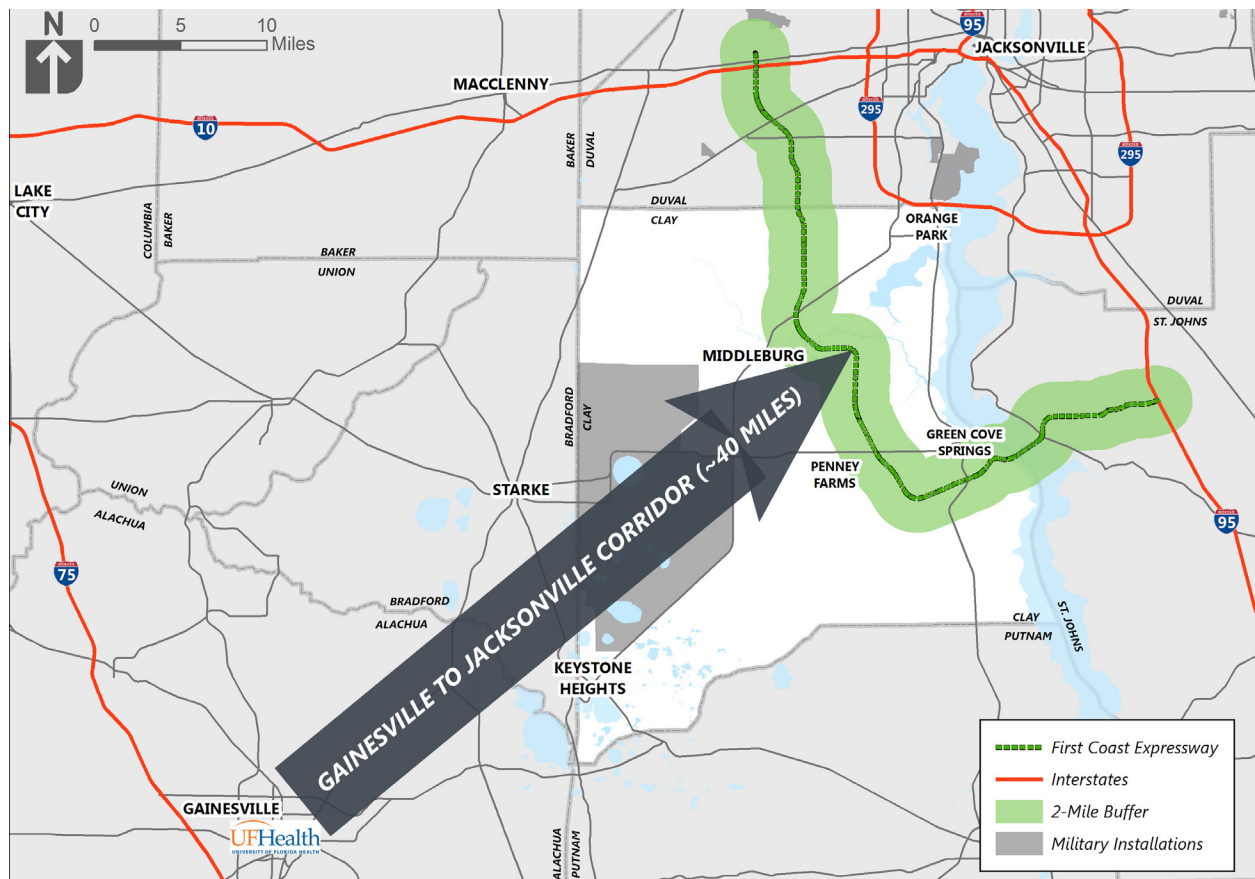




Clay County is geographically situated to include the eastern segment of this cross-state transportation corridor identified by FDOT. Furthermore, the construction of the First Coast Expressway provides the County with an opportunity to serve as a termini for the Tampa to the Northeast Florida transportation corridor. As depicted in **Figure 5.6**, connecting Gainesville, the University of Florida, and UF Health (Shands) to the First Coast could be the first step in connecting the Tampa Bay and Northeast Florida regions. It could represent a major economic development and sound planning opportunity for both communities and the State of Florida.

Therefore, this study recommends Clay County along with the North Florida TPO and other regional entities (Regional Transportation Commission, JAX Chamber, and JAXUSA) to expand their current involvement in the Florida Future Corridors initiative to elevate the potential connections between Northeast Florida and Tampa Bay, and in particular I-75 and Gainesville.

Figure 5.6: Potential Regional Corridor to Gainesville/Tampa





6.0 Options

Findings and options, or next steps, related to transportation infrastructure funding opportunities are outlined below as:

- short-term,
- mid-term and
- long-term options

We understand that infrastructure funding is a complex and multifaceted responsibility of government. The overall intent of this study was to provide a breakdown of funding sources, evaluate a ten-year local transportation infrastructure program, and provide some ideas and options to assist the County with efficiently managing future transportation infrastructure funding decisions.

Furthermore, the study provides a platform to elevate the conversation related to the importance of developing a transportation infrastructure system that is seamless regarding ownership between local and state, as well as considering the future opportunities for Clay County's expanding role in the Northeast Florida's First Coast Region.

Option 1: Short Term - Extension of the Local Government Infrastructure Surtax

The Local Government Infrastructure Surtax is set to expire on December 31, 2019. Given the surtax's role in funding capacity improvement within the County, Clay County should consider pursuing the **extension** of the surtax 2-3 years prior to its expiration. The Local Government Infrastructure Surtax is currently the only source for funding local roadway enhancements, which leads to the projected shortfall in revenues to implementing the County's 2015-2025 priority projects. Therefore, the extension of the surtax represents a critical step to meeting the growing transportation needs.

Option 2: Short Term - Lift the moratorium on Transportation Impact Fees

Removing the moratorium on transportation impact fees is another key short term option the County should consider. Clay County is projected to experience significant growth in the next 10+ years. With a projected population growth of 200,700 by 2015, and 294,500 by 2040, it is critical for the County to maintain momentum in delivering the local transportation facilities, so as to leverage current, programmed and planned State highway and regional transit improvements. This is particularly important given the completion of the first segments of the First Coast Expressway from I-10 to Blanding Boulevard by 2016. The nexus between new development and transportation impacts is clear, and the emergence of new transportation capacity such as the First Coast Expressway will certainly enhance the attractiveness for new growth.

It should be noted that an update to the impact fee's payment schedule and improvements is recommended prior to re-establishing the collection of transportation impact fees.



**Option 3: Mid-Term -
Levy the Second Local Option Fuel Tax**

In the mid-term, potential unrealized sources of revenue from the Second Local Option Fuel Tax are available. The added revenue from these unrealized sources could be used for maintenance, operations, and for debt services. The Second Local Option Fuel Tax can be levied from one cent to five cent per every gallon of fuel sold within the County. Within the next ten years Clay County could consider levying the Second Local Option Fuel Tax in full or a portion as this revenue source would yield approximately **\$5.9 million** to **\$29.3 million** over the ten-year period (2016-2025).

With the population and business growth, coupled with the First Coast Expressway, growth the County could evaluate a **phased-in** local option gas tax implementation keeping in mind that non-county residents’ portion of the fuels sales is likely to increase as well, thereby defraying a portion of all motor fuel taxes collected.

Table 6.1: Summary of Potential Revenue from Second Local Option Fuel Tax

Levy (1-5¢)	Total (2016-2025)
5¢	\$29,324,874
4¢	\$23,459,899
3¢	\$17,594,924
2¢	\$11,729,950
1¢	\$5,864,975

See Table 4.2 for detail estimates

**Option 5: Long Term -
Evaluate Value Capture Revenue Options**

As described in **5.2 Value Capture Finance Approach**, the County should evaluate the opportunity to implement value capture options for development and potential redevelopment around growth areas. The County can use the value capture finance approach to utilize increases in land value (much like a TIF district) to assist with funding infrastructure which can help advance the schedule for constructing the First Coast Expressway or other related connections. Clearly, the First Coast Expressway continues to be advanced through the FDOT as a toll facility, and represents a priority in the recently adopted 2040 Long Range Transportation Plan (LRTP).

Advancing the timetable for its implementation may represent an economic development goal that the County could evaluate, including working with Duval and St. Johns counties for project advancement. The Value Capture tool represents a progressive infrastructure funding/financing solution that is garnering attention nationally, especially in high growth regions and corridors, where it can advance the requisite infrastructure required. While the application of Value Capture to the First Coast Expressway may or may not be a viable technique, its application to future transportation projects such as the Florida Future Corridor connection to Gainesville/I-75 may gain the support of other partners and serve to advance its implementation.



Clay County is in the unique geographic position of being a focus area of large scale, regional and even statewide transportation projects that will better connect the County and its economy. Therefore, the County could consider advancing the long term planning necessary to “set the stage” for and proactively engaging in these conversations and assessing the positive impacts associated with improving connectivity and mobility.

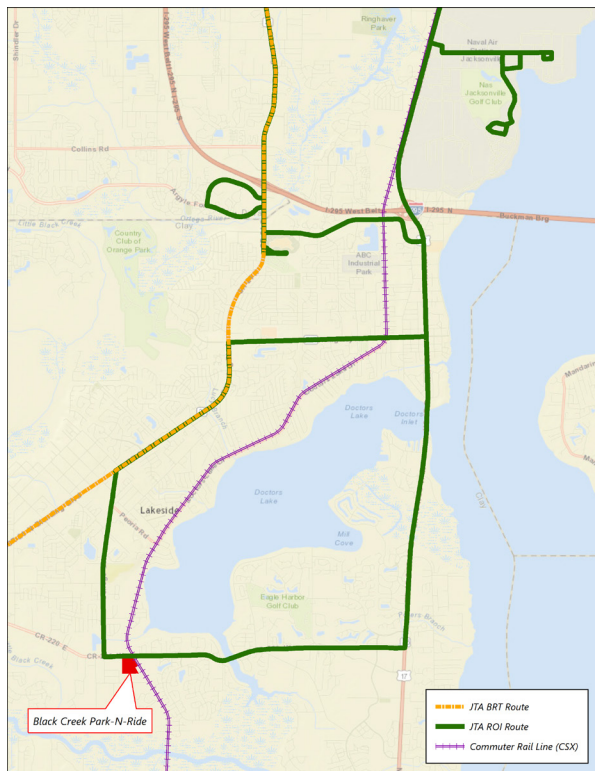
Ultimately, the County will need to observe growth patterns and economic conditions in the coming years and determine which of the funding opportunities outlined in this study provide a suitable solution to its transportation infrastructure needs. Furthermore, the County should also seek to identify federal and statewide funding sources that may be available to enhance the capacity, mobility, and connectivity of state roads and US highways within Clay County.

**Option 6: Long Term -
Support BRT and Commuter Rail Feasibility**

Two BRT routes and the possibility of a future commuter rail connecting Green Cove Springs to downtown Jacksonville have been identified in 2040 LRTP as well as the needs list of this study. These future transit projects can be essential in reducing congestion along the major arterials and enhancing the transportation mobility and connectivity to the Northeast Florida region.

Figure 6.1 illustrates the JTA Southwest Flyer Route along Blanding Boulevard, the proposed commuter rail line along US-17 and the JTA’s recently adopted Route Optimization Initiative (JTA) route serving the Black Creek Park-N-Ride. The County should evaluate the long term feasibility of enhancing the transportation network connections to the identified transit facilities.

Figure 6.1: Existing and Future Transit Facilities





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Appendices

A. Funding Fact Sheets



FUNDING OPTIONS FACT SHEET #1 — COUNTY



9th Cent

Fuel Tax

Also known as the:

Voted Gas Tax

WHAT

Tax of 1 cent (¢) on every net gallon of motor and diesel fuel sold within a county.

AUTHORITY

County Government

PURPOSE

Proceeds are used to fund specified transportation expenditures.

LEVIED IN COUNTY

Yes

No

This tax is currently levied in Clay County at 1¢ (November 4, 1980).

The ninth-cent fuel tax, also known as the Voted Gas Tax, is a tax of one-cent on every net gallon of motor and diesel fuel sold within a county. This tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum.¹

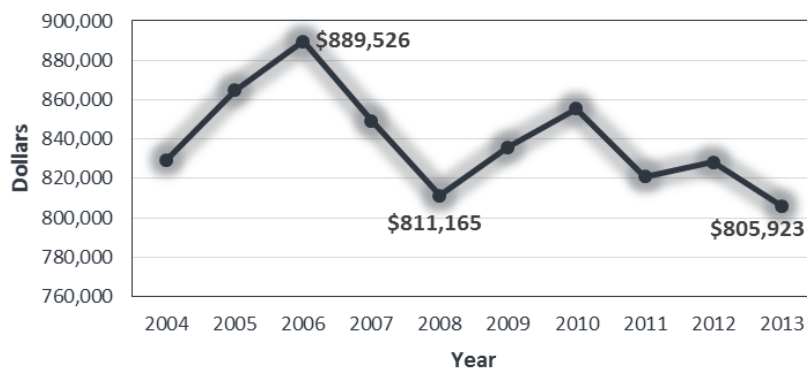
According to the Office of Economic and Demographic Research, proceeds from this tax are used to fund specified transportation expenditures, such as:

- Public transportation operations and maintenance.
- Roadway and right-of-way

maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.

- Roadway and right-of-way drainage.
- Street lighting installation, operation, maintenance, and repair.
- Traffic signs, traffic engineering, signalization, and pavement markings installation, operation, maintenance, and repair.
- Bridge maintenance and operation.
- Debt service and current expenditures for transportation capital projects including construction or reconstruction of roads and sidewalks.

Ninth Cent Fuel Tax Revenue for Clay County (2004-2013)



¹ Office of Economic and Demographic Research



FUNDING OPTIONS FACT SHEET #2 — COUNTY



1 to 6 Cents

Fuel Tax

Also known as the:

First Local Option Fuel Tax

WHAT

Tax of 1 to 6 cent (¢) on every net gallon of motor and diesel fuel sold within a county.

AUTHORITY

County Government

PURPOSE

Proceeds are used to fund specified transportation expenditures.

LEVIED IN COUNTY

Yes

No

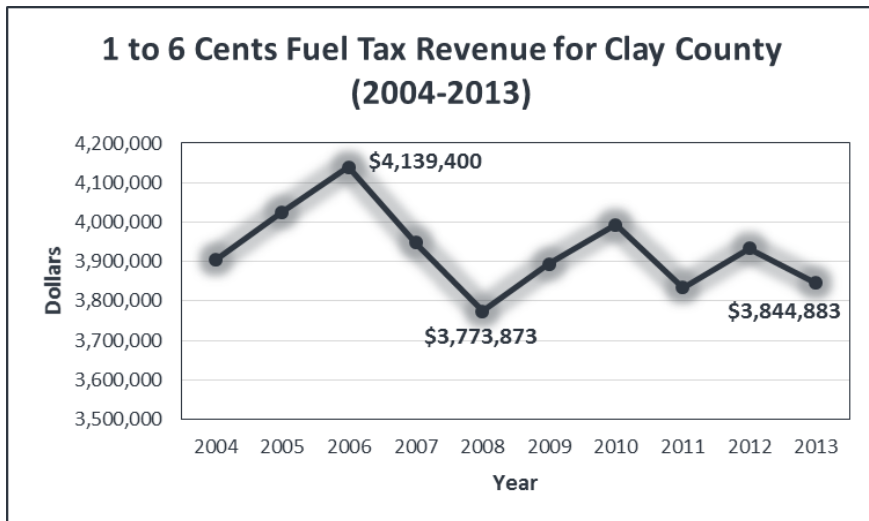
This tax is currently levied in Clay County at 6¢ (1984) and shared with the municipalities. Clay County retains 84% of the collected revenue.

The one-to-six cents fuel tax, also known as the First Local Option Fuel Tax, is a tax of one-cent to six-cents on every net gallon of motor and diesel fuel sold within a county. This tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum.¹

According to the Office of Economic and Demographic Research, proceeds from this tax are used to fund specified transportation expenditures, such as:

- Public transportation operations and maintenance.

- Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
- Roadway and right-of-way drainage.
- Street lighting installation, operation, maintenance, and repair.
- Traffic signs, traffic engineering, signalization, and pavement markings installation, operation, maintenance, and repair.
- Bridge maintenance and operation.
- Debt service and current expenditures for transportation



¹ Office of Economic and Demographic Research



FUNDING OPTIONS FACT SHEET #3 — COUNTY



1 to 5 Cents

Fuel Tax

Also known as the:

Second Local Option Fuel Tax

WHAT

Tax of 1 to 5 cents on every net gallon of motor fuel sold within a county.

AUTHORITY

County Government

PURPOSE

Proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.

LEVIED IN COUNTY

Yes

No

This tax is not currently levied by Clay County. Should this tax be levied in the future, it would be subject to a sharing agreement with the municipalities.

The one-to-five cents fuel tax, also known as the Second Local Option Fuel Tax, is a tax of one-cent to five cents on every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. This tax may be authorized by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a countywide referendum.¹

According to the Office of Economic and Demographic Research, proceeds from this tax are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan or expenditures needed to meet immediate local transportation problems and other transportation-related expenditures that are critical for building comprehensive roadways networks by local governments.

This includes expenditures for the construction of new roads or reconstruction of existing roads in order to meet capacity needs identified in an adopted comprehensive plan. The revenue collected from this tax may not be used for routine maintenance of roads. This tax is not currently levied by Clay County. Should this tax be levied in the future, it would be subject to a sharing agreement with the municipalities.

¹ Office of Economic and Demographic Research



FUNDING OPTIONS FACT SHEET #4 — STATE



Constitutional

Fuel Tax

Also known as the:

5th & 6th Cent Gas Tax

WHAT

Tax of 2 cent (¢) per net gallon.

AUTHORITY

State of Florida

PURPOSE

Proceeds are credited to each county to meet debt service requirements.

LEVIED IN COUNTY



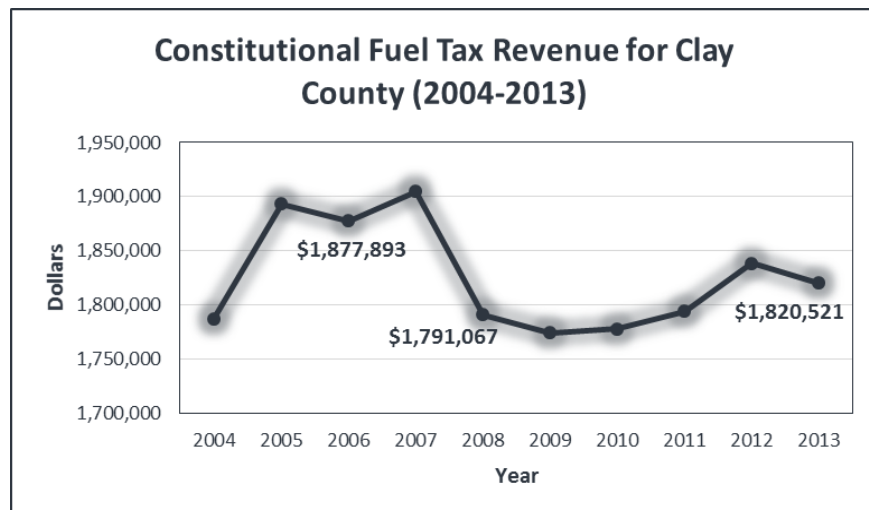
This tax is currently levied in Clay County at 2¢.

The Constitutional Fuel Tax, also known as the 5th & 6th Cent Gas Tax is a tax of two-cents on every net gallon of motor fuel sold within a county (all fuels). This tax is imposed by the State of Florida. The tax is deposited into the Fuel Tax Collection Trust Fund by the Department of Revenue. The State Board of Administration calculates a monthly allocation of the taxes and distributes to each county.¹

According to the Office of Economic and Demographic Research, the allocation formula is comprised of three

components: a geographic area component, a population component, and a collection component. Based on these components a weighted distribution factor is calculated annually.

The primary use of the tax revenue is to meet the debt service requirements on local bond issues backed by the tax proceeds. The remaining or surplus fuel tax fund is used for the acquisition, construction, and maintenance of roads.¹



¹ Office of Economic and Demographic Research



FUNDING OPTIONS FACT SHEET #5 — STATE



County Fuel

Fuel Tax

Also known as the:

7th Cent Gas Tax

WHAT

Tax of 1 cent (¢) per net gallon.

AUTHORITY

State of Florida

PURPOSE

Purpose of funding: the acquisition of rights-of-way; the construction, reconstruction, operation, maintenance, and repair of transportation facilities.

LEVIED IN COUNTY



Yes



No

This tax is currently levied in Clay County at 1¢.

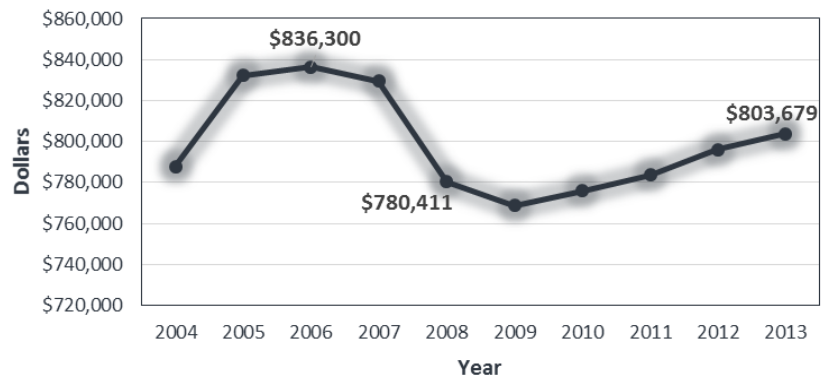
The County Fuel Tax, also known as the 7th Cent Gas Tax, is a tax of one-cent on every net gallon of motor fuel sold within a county (all fuels). This tax is imposed by the State of Florida. It is collected by the Department of Revenue, then dispersed to the county (after service charge is deducted).¹

The Department of Revenue makes monthly distributions to the county using the same methodology and formula as determined from the distribution of the Constitutional Fuel Tax.

According to the Office of Economic and Demographic Research, proceeds from this tax are used to fund transportation expenditures, such as:

- Reduction of bonded indebtedness (incurred for road and bridge or other transportation purposes)
- Acquisition of rights-of-way
- Construction, reconstruction, operation, maintenance, and repair of transportation facilities, roads, bridges, bicycle paths, and pedestrian pathways.

County Fuel Tax Revenue for Clay County
(2004-2013)



¹ Office of Economic and Demographic Research



FUNDING OPTIONS FACT SHEET #6 — COUNTY



Infrastructure Surtax

Sales Tax
Local Government Surtax

WHAT

Surtax at a rate of half or one-percent (%).

AUTHORITY

County Government

PURPOSE

Tax proceeds are generally used to finance, plan, and construct infrastructure; to acquire land for public recreation or conservation or protection of natural resources.

LEVIED IN COUNTY

- Yes
- No

This tax is currently levied in Clay County at 1%.

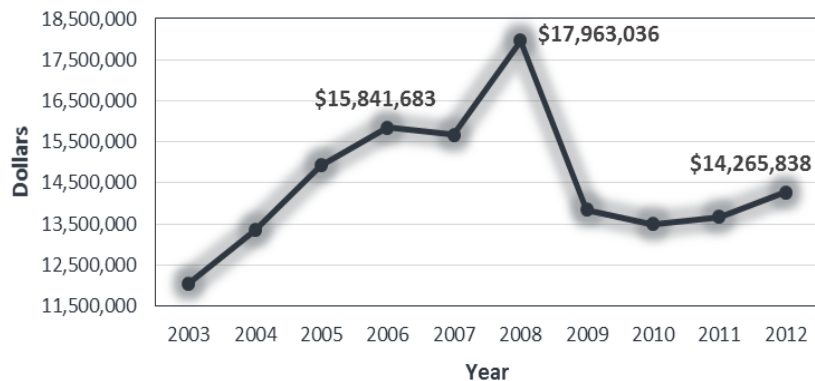
The Local Government Infrastructure Surtax is a tax of either one-half-percent or one-percent. An ordinance enacted by a majority vote of the county's governing body and approval by voters in a countywide referendum is required to levy this tax.¹

Collection of this tax began on February 1, 1990 and originally expired on January 31, 2005. The expiration date was extended to December 31, 2019.

According to the Florida Legislative Committee on Intergovernmental

Relations, tax proceeds are generally used to finance, plan, and construct infrastructure; to acquire land for public recreation or conservation or protection of natural resources; and to finance the closure of local government-owned solid waste landfills that are already closed or are required to close by order of the Department of Environmental Protection. None of the proceeds or accumulated interest are allowed to be used for operational expenses of any infrastructure.

Local Infrastructure Surtax Revenue for Clay County (2003-2012)



¹ Florida Legislative Committee on Intergovernmental Relations



FUNDING OPTIONS FACT SHEET #7 — COUNTY



Half Cent

Sales Tax

*Local Government Half Cent
Sales Tax*

WHAT

Tax of 1/2 cent (¢) on sales within a county.

AUTHORITY

County Government

PURPOSE

To provide relief from ad valorem and utility taxes in addition to providing counties and municipalities with revenues for local programs.

LEVIED IN COUNTY

Yes

No

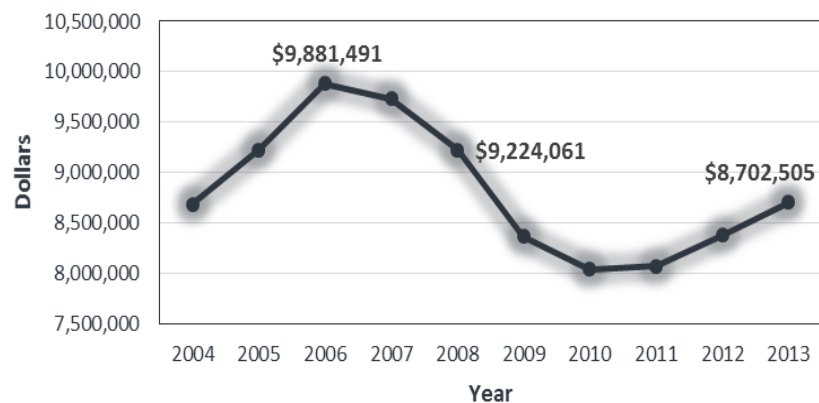
This tax is currently levied in Clay County at 1/2 ¢.

The Local Government Half-Cent Sales Tax is a tax of one-half cent on sales within a county. This tax is subject to authorization by the majority of the members of the county governing authority and by the majority of the members of the governing authorities of municipalities representing at least 50 percent of the municipal population of such county.¹

proportion of the total proceeds received by a county government based on two-thirds of the incorporated area population shall be deemed countywide revenues and shall be expended only for countywide tax relief or countywide programs. The remaining county government portion shall be deemed county revenues derived on behalf of the unincorporated area but may be expended on a countywide basis.

According to the Office of Economic and Demographic Research, the

Local Government Half-Cent Sales Tax Revenue for Clay County (2004-2013)



¹ The Florida State Senate



FUNDING OPTIONS FACT SHEET #8 — COUNTY



Charter County

Sales Tax

Charter County and Regional Transportation Systems Surtax

WHAT

Surtax at a rate of up to 1 percent (%)

AUTHORITY

County Government

PURPOSE

Tax proceeds are generally used for the development, construction, operations, and maintenance of fixed guideway rapid transit systems, bus systems, and roads and bridges.

LEVIED IN COUNTY

Yes

No

This tax is not currently levied in Clay County.

The Charter County and Regional Transportation System Surtax is a tax of up to one-percent by any charter county the government of which is consolidated with that of one or more municipalities, and each county that is within or under an interlocal agreement with a regional transportation or transit authority created under ch. 343 or 349, F.S.¹ This levy is subject to voter approval in a countywide referendum or a charter amendment approved by a majority vote of the county's electorate.²

According to the Office of Economic and Demographic Research, tax proceeds are generally used for the development, construction, operation, and maintenance of fixed guideway rapid transit systems, bus systems, on-demand transportation services, and roads and bridges.

¹Office of Economic and Demographic Research

²Florida Legislative Committee on Intergovernmental Relations



FUNDING OPTIONS FACT SHEET #9 — COUNTY



Impact Fees

Home Rule Revenues
Building permit fees, impact fees, and inspection fees

WHAT

Impact fees

AUTHORITY

County Government

PURPOSE

Charges imposed by local governments against new development to provide for capital facilities costs made necessary by population growth.

LEVIED IN COUNTY

Yes

No

Impact Fees are currently under moratorium in the County. Approximately \$45,000 was collected and refunded in the first four months of 2009.

Revenue sources such as impact fees are imposed pursuant to a local government's police powers in the exercise of a sovereign function. The fee should not exceed the regulated activity's cost and is generally required to be applied solely to the regulated activity's cost for which the fee is imposed.

Developed under case law, an impact fee imposed should meet the dual rational nexus test in order to withstand legal challenge. First, a reasonable connection, or rational nexus, should exist between the anticipated need for additional capital facilities and the population growth generated by the new development. Second, a rational nexus should exist

between the local government's expenditure of impact fee proceeds and the benefits accruing to the new development from such proceeds.

In response to reliance on impact fees and the growth of impact fee collections, the Florida Legislature adopted and amended the Florida Impact Fee Act to impose new restrictive rules by requiring local governments to shoulder the burden of proof when fees are challenged in court.



FUNDING OPTIONS FACT SHEET #10 — COUNTY



Concurrence

Home Rule Revenues

WHAT

Transportation
Concurrence

AUTHORITY

County Government

PURPOSE

Charges imposed by local governments against new development to provide for capital facilities costs made necessary by population growth.

LEVIED IN COUNTY

Yes

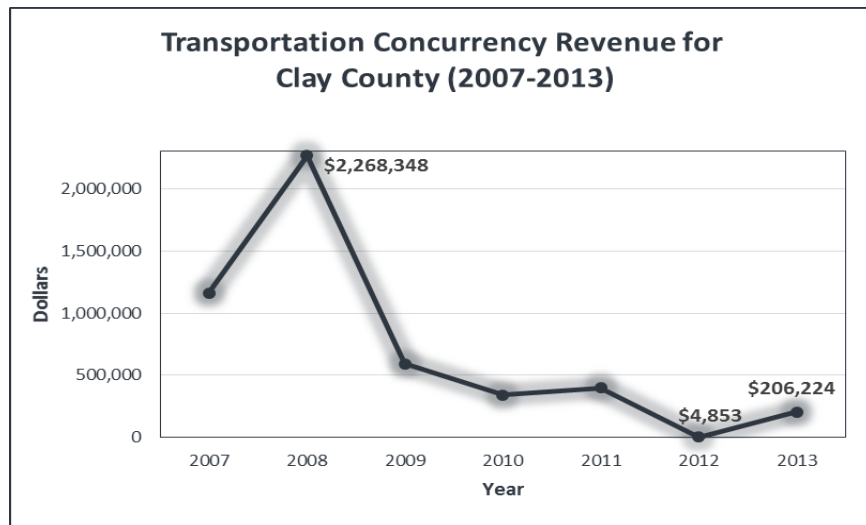
No

Transportation concurrence is a growth management strategy aimed at ensuring that transportation facilities and services are available “concurrent” with the impacts of development. Concurrence in Florida is enacted in state growth management act provisions (Chapter 163, Part II, Florida Statutes) requiring that “...transportation facilities needed to serve new development shall be in place or under actual construction within 3 years after the local government approves a building permit or its functional equivalent that results in traffic generation.”

To carry out concurrence, local governments must define what

constitutes an adequate level of service for the transportation system, adopt a plan and capital improvement program to achieve and maintain adequate level of service standards. If adequate capacity is not available, then the developer must provide the necessary improvements, and or provide a monetary contribution toward the programmed improvements.

Rule 9J-5 establishes minimum requirements for satisfying concurrence, including a transportation concurrence management system. Developers may satisfy the concurrence requirement through proportionate share or proportionate fair-share mitigation (pay and go) or development agreements.





FUNDING OPTIONS FACT SHEET #11 — COUNTY



Mobility Fees

Home Rule Revenues

WHAT
Mobility fees

AUTHORITY
County Government

PURPOSE
Charges imposed by local governments against new development to provide for capital facilities costs made necessary by population growth.

LEVIED IN COUNTY

Yes

No

Models include the City of Jacksonville, Pasco County, as well as Tallahassee and Kissimmee Multimodal Transportation Districts (MMTDs)

In response to the inefficiencies and inequities associated with traditional transportation concurrency, the concept of mobility fees as an alternative was initially proposed in 2009. Under existing transportation concurrency, new development is required to mitigate its impacts on a facility by facility basis only when capacity has been exceeded. Alternatively, a mobility fee would recoup the cost of transportation system demand generated by new development. Each new development would be charged a mobility fee based upon the transportation service it consumes, treating transportation as a commodity.

The mobility fee approach would advance the intent of transportation concurrency, which is to coordinate the provision of transportation facilities and services with the rate, timing, and location of development. This intent could be accomplished by allowing development to fully satisfy its mitigation requirements with a mobility fee only in areas designated by a local government in the comprehensive plan where adequate transportation facilities and services exist or are planned. Improved coordination of local government future land use plans

with local and countywide transportation improvement plans and capital improvement schedules would result. Improved cross-jurisdictional coordination in mobility plans and fees is a key tenet of the mobility fee approach.¹

Mobility fees can be implemented in a variety of ways, but are all designed to provide for mobility needs; focus on multimodal improvements (with a de-emphasis on solely roadway peak hour level-of-service); more fairly distribute the fee among participating entities responsible for transportation services; reduce vehicle-miles-traveled; and most importantly promote compact, mixed-use and energy-efficient development.

Chapter 2013-78 encourages local governments without a transportation concurrency funding system (or those seeking to amend such system) to implement an alternative mobility funding system (i.e. mobility fees). The revenue derived from this funding mechanism must be used to implement the needs of a local government's plan (Mobility Plan) that serves as the basis for the imposed fee.

¹Center for Urban Transportation Research



B. Forecasted Revenue Funding Comparison (LRTP 2035 and 2040)

Comparison of forecasted revenue from existing funding sources for Clay County, with the assumption that Local Government Infrastructure Surtax is extended past 2019.

Type of Tax	Source	Fiscal Year															
		2014	2015	2014-2015	2016	2017	2018	2019	2020	2016-2020	2021	2022	2023	2024	2025	2021-2025	Total (2014-2025)
Ninth-Cent Fuel Tax*	LRTP 2035			\$2,200,000						\$6,700,000						\$8,600,000	\$17,500,000
	LRTP 2040			\$1,650,000						\$4,390,000						\$4,670,000	\$10,710,000
	RS&H	\$833,254	\$868,588	\$1,701,842	\$857,989	\$838,336	\$833,766	\$836,321	\$839,615	\$4,206,027	\$833,223	\$835,778	\$841,737	\$849,245	\$851,614	\$4,211,597	\$10,119,466
First Local Option Fuel Tax	LRTP 2035			\$12,600,000						\$37,700,000						\$48,600,000	\$98,900,000
	LRTP 2040			\$9,880,000						\$26,320,000						\$28,040,000	\$64,240,000
	RS&H	\$3,995,903	\$3,993,863	\$7,989,766	\$3,954,352	\$3,873,160	\$3,870,082	\$3,933,160	\$3,944,195	\$19,574,950	\$3,916,099	\$3,952,981	\$3,925,143	\$3,958,751	\$3,931,423	\$19,684,397	\$47,249,113
Constitutional Fuel Tax	LRTP 2035			\$5,100,000						\$15,200,000						\$19,600,000	\$39,900,000
	LRTP 2040			\$3,720,000						\$9,870,000						\$10,470,000	\$24,060,000
	RS&H	\$1,850,379	\$1,862,414	\$3,712,793	\$1,833,720	\$1,813,604	\$1,783,221	\$1,797,793	\$1,816,463	\$9,044,801	\$1,832,312	\$1,841,421	\$1,833,538	\$1,834,189	\$1,823,511	\$9,164,971	\$21,922,565
County Fuel Tax*	LRTP 2035			\$2,300,000						\$6,900,000						\$8,900,000	\$18,100,000
	LRTP 2040			\$1,640,000						\$4,350,000						\$4,610,000	\$10,600,000
	RS&H	\$814,340	\$816,817	\$1,631,158	\$802,621	\$788,023	\$776,406	\$783,874	\$794,728	\$3,945,652	\$801,897	\$805,987	\$805,509	\$802,602	\$795,953	\$4,011,948	\$9,588,758
LG Infrastructure Surtax	LRTP 2035			\$53,300,000						\$160,600,000						N/A	\$213,900,000
	LRTP 2040			\$37,440,000						\$99,440,000						\$108,400,000	\$245,280,000
	RS&H	\$15,223,044	\$15,701,349	\$30,924,393	\$15,581,846	\$15,153,502	\$14,840,986	\$13,629,384	\$14,073,518	\$73,279,236	\$14,577,946	\$14,969,137	\$15,116,675	\$15,310,935	\$15,114,711	\$75,089,404	\$179,293,033
Total	LRTP 2035			\$75,500,000						\$227,100,000						\$85,700,000	\$388,300,000
	LRTP 2040			\$54,330,000						\$144,370,000						\$156,190,000	\$354,890,000
	RS&H	\$22,716,920	\$23,243,031	\$45,959,952	\$23,030,528	\$22,466,625	\$22,104,461	\$20,980,532	\$21,468,519	\$110,050,666	\$21,961,477	\$22,405,304	\$22,522,602	\$22,755,722	\$22,517,212	\$112,162,317	\$268,172,935

Comparison of forecasted revenue from existing funding sources for Clay County, with the assumption that Local Government Infrastructure Surtax is **NOT** extended past 2019.

Type of Tax	Source	Fiscal Year															
		2014	2015	2014-2015	2016	2017	2018	2019	2020	2016-2020	2021	2022	2023	2024	2025	2021-2025	Total (2015-2025)
Ninth-Cent Fuel Tax*	LRTP 2035			\$2,200,000						\$6,700,000						\$8,600,000	\$17,500,000
	LRTP 2040			\$1,650,000						\$4,390,000						\$4,670,000	\$10,710,000
	RS&H	\$833,254	\$868,588	\$1,701,842	\$857,989	\$838,336	\$833,766	\$836,321	\$839,615	\$4,206,027	\$833,223	\$835,778	\$841,737	\$849,245	\$851,614	\$4,211,597	\$10,119,466
First Local Option Fuel Tax	LRTP 2035			\$12,600,000						\$37,700,000						\$48,600,000	\$98,900,000
	LRTP 2040			\$9,880,000						\$26,320,000						\$28,040,000	\$64,240,000
	RS&H	\$3,995,903	\$3,993,863	\$7,989,766	\$3,954,352	\$3,873,160	\$3,870,082	\$3,933,160	\$3,944,195	\$19,574,950	\$3,916,099	\$3,952,981	\$3,925,143	\$3,958,751	\$3,931,423	\$19,684,397	\$47,249,113
Constitutional Fuel Tax	LRTP 2035			\$5,100,000						\$15,200,000						\$19,600,000	\$39,900,000
	LRTP 2040			\$3,720,000						\$9,870,000						\$10,470,000	\$24,060,000
	RS&H	\$1,850,379	\$1,862,414	\$3,712,793	\$1,833,720	\$1,813,604	\$1,783,221	\$1,797,793	\$1,816,463	\$9,044,801	\$1,832,312	\$1,841,421	\$1,833,538	\$1,834,189	\$1,823,511	\$9,164,971	\$21,922,565
County Fuel Tax*	LRTP 2035			\$2,300,000						\$6,900,000						\$8,900,000	\$18,100,000
	LRTP 2040			\$1,640,000						\$4,350,000						\$4,610,000	\$10,600,000
	RS&H	\$814,340	\$816,817	\$1,631,158	\$802,621	\$788,023	\$776,406	\$783,874	\$794,728	\$3,945,652	\$801,897	\$805,987	\$805,509	\$802,602	\$795,953	\$4,011,948	\$9,588,758
LG Infrastructure Surtax	LRTP 2035			\$53,300,000						\$160,600,000						\$0	\$213,900,000
	LRTP 2040			\$37,440,000						\$89,150,000						\$0	\$126,590,000
	RS&H	\$15,223,044	\$15,701,349	\$30,924,393	\$15,581,846	\$15,153,502	\$14,840,986	\$13,629,384	\$14,073,518	\$59,205,718	Local Government Infrastructure Surtax Not Extended					\$0	\$90,130,111
Total	LRTP 2035			\$75,500,000						\$227,100,000						\$85,700,000	\$388,300,000
	LRTP 2040			\$54,330,000						\$134,080,000						\$47,790,000	\$236,200,000
	RS&H	\$22,716,920	\$23,243,031	\$45,959,952	\$23,030,528	\$22,466,625	\$22,104,461	\$20,980,532	\$7,395,001	\$95,977,148	\$7,383,531	\$7,436,167	\$7,405,927	\$7,444,787	\$7,402,501	\$37,072,913	\$179,010,013

NOTE - LRTP 2035 forecasted revenue for Clay County was based on significantly higher population projections



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CLAY COUNTY TRANSPORTATION INFRASTRUCTURE FUNDING STUDY



1022 PRUDENTIAL DRIVE,
JACKSONVILLE, FL 32207

Potential Impact Fee Revenue Generation

1/1/2015 - 12/31/2015

District 2	Units	SF	Fee per Unit/SF	Total
Single Family Detached	50		\$4,341.00	\$217,050.00
Mobile Home	62		\$4,341.00	\$269,142.00
Single Family Modular		12,651	\$3.78	\$47,820.78
Industrial/Factory		22,418	\$1,839.00	\$41,226.70
Office Banks Professional		7,110	\$2,824.00	\$20,078.64
Commercial Addition		40,504	\$3,698.00	\$149,783.79
Subtotal				\$745,101.91
District 3	Units	SF	Fee per Unit/SF	Total
Single Family Detached	676		\$5,814.00	\$3,930,264.00
Mobile Home	21		\$5,814.00	\$122,094.00
Single Family Attached		41,344	\$5.07	\$209,614.08
Single Family Modular		1,104	\$5.07	\$5,597.28
Townhome		112,084	\$5.07	\$568,265.88
5 or More Families		90,150	\$5.07	\$457,060.50
Church		50,000	\$3,132.00	\$156,600.00
Hospital		531,965	\$4,815.00	\$2,561,411.48
Office Banks Professional		104,452	\$3,782.00	\$395,037.46
Stores/Customer Services		108,348	\$4,953.00	\$536,647.64
Stores, Restaurants, Mall, Shell		16,029	\$7,429.00	\$119,079.44
Subtotal				\$9,061,671.76
TOTAL				\$9,806,773.68

Development of Regional Impact (DRI) Summary

Saratoga Springs DRI

Land Use	Units	Phase I 2007-2023	Phase II 2023-2028	Buildout
Single Family Residential	Units	1,031	1,546	2,577
Multifamily Residential	Units	400	585	985
Active Adult Residential	Units	694	0	694
Commercial Retail/Service	SF	100,000	244,146	344,146
Commercial Office	SF	100,000	287,139	387,139
Hospital	Beds	0	250	250
Golf Course	Holes	18	-	18

Total Acreage: 2,442

Buildout Date: 2028

Governors Park DRI

Land Use	Units	Phase I 2008-2013	Phase II 2013-2018	Phase III 2018-2023	Phase IV 2023-2028	Buildout
Single Family Residential	Units	0	2,000	1,000	1,000	4,000
Multifamily Residential	Units	0	700	650	650	2,000
Commercial Retail/Service	SF	50000	263,000	263,000	264,000	840,000
Commercial Office	SF	0	233,000	233,000	234,000	700,000
Hotel	Rooms	0	140	130	130	400
Light Industrial	SF	500000	500,000	500,000	500,000	2,000,000
Golf Course	Holes	0	18	-	-	18

Total Acreage: 3,267

Buildout Date: 2028

Villages of Argyle (Oakleaf Plantation)
(Includes lands in both Clay and Duval counties.)

Land Use	Units	Phase I through 12/31/2006	Phase II 1/1/2007 - 3/25/2021*	Phase III 3/26/2021 3/25/2026*	Constructed to Date
<i>AFI Affiliated Villages</i>					
Single Family Residential	Units	1,490	2,979	4,912	3,280
Multifamily Residential	Units	1,300	2,600	3,060	1,198
Commercial	SF	446,250	834,500	2,510,000	451,193
Office	SF	237,500	475,000	950,000	5,000
Industrial	Sf	915,000	1,830,000	3,660,000	105,000
<i>Chimney Lakes</i>					
Single Family Residential	Units	460	920	1,380	n/a
Multifamily Residential	Units	168	336	504	n/a
Commercial	SF	94,501	187,133	280,700	n/a
Industrial	SF	25,000	50,000	75,000	n/a
<i>Ranch Village</i>					
Single Family Residential	Units	1,160	2,321	3,481	2,486
Commercial	SF	64,640	129,280	193,920	7,500

Total Acreage: 7,955

Buildout Date: 2026

*Amounts are cumulative for all phases.

The Crossings (Eagle Harbor)

Land Use	Units	Buildout	Constructed to Date
Residential Low Density	Units	2,030	1,778
Residential Moderate Density	Units	2,592	1,141
Commercial	SF	1,361,000	1,283,507
Office	SF	1,963,650	310,768
Light Industrial	SF	849,900	147,312
Hotel	Rooms	200	90

Total Acreage: 2,590

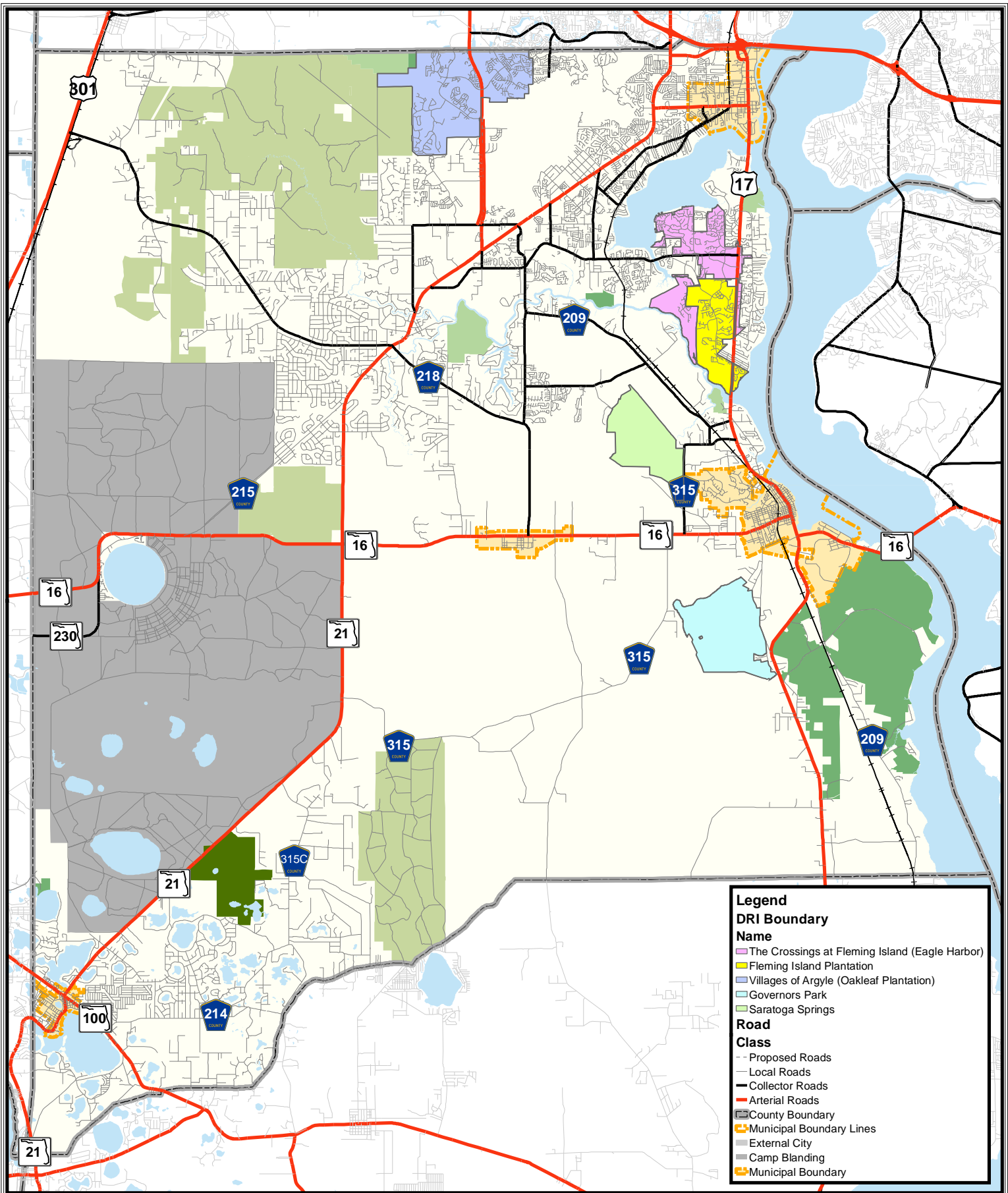
Buildout Date: 2017

Fleming Island Plantation

Land Use	Units	Minimum	Maximum	Constructed to Date
Residential	Units	1,500	3,790	2,146
Commercial	SF	70,000	400,000	191,910
Office	SF	400,000	1,064,000	292,678
Light Industrial	SF	120,000	340,000	-
Hospital Beds	Beds	-	250	-
Assisted Living Units	Units	90	200	108
Mini-Warehouse/Storage	SF	107,000	107,000	-

Total Acreage: 2,133

Buildout Date: 2016



Legend

DRI Boundary

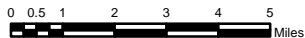
Name

- The Crossings at Fleming Island (Eagle Harbor)
- Fleming Island Plantation
- Villages of Argyle (Oakleaf Plantation)
- Governors Park
- Saratoga Springs

Road

Class

- Proposed Roads
- Local Roads
- Collector Roads
- Arterial Roads
- Arterial Roads
- County Boundary
- Municipal Boundary Lines
- External City
- Camp Blanding
- Municipal Boundary

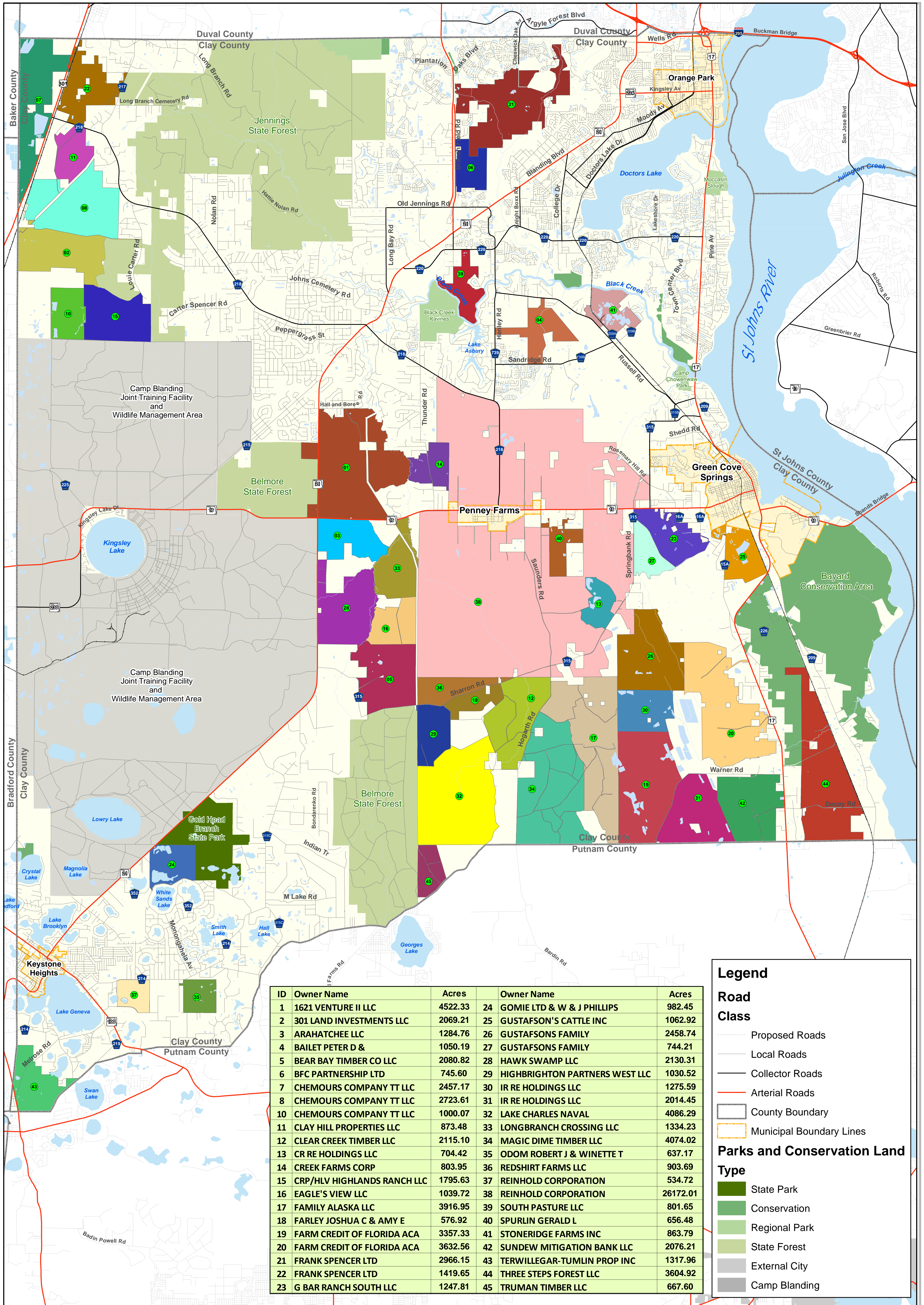


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Clay County, Florida



Created By: GIS Department
Map Prepared: 1/5/2016



ID	Owner Name	Acres	Owner Name	Acres
1	1621 VENTURE II LLC	4522.33	24 GOMIE LTD & W & J PHILLIPS	982.45
2	301 LAND INVESTMENTS LLC	2069.21	25 GUSTAFSON'S CATTLE INC	1062.92
3	ARAHATCHEE LLC	1284.76	26 GUSTAFSONS FAMILY	2458.74
4	BAILET PETER D &	1050.19	27 GUSTAFSONS FAMILY	744.21
5	BEAR BAY TIMBER CO LLC	2080.82	28 HAWK SWAMP LLC	2130.31
6	BFC PARTNERSHIP LTD	745.60	29 HIGHBRIGHTON PARTNERS WEST LLC	1030.52
7	CHEMOURS COMPANY TT LLC	2457.17	30 IR RE HOLDINGS LLC	1275.59
8	CHEMOURS COMPANY TT LLC	2723.61	31 IR RE HOLDINGS LLC	2014.45
10	CHEMOURS COMPANY TT LLC	1000.07	32 LAKE CHARLES NAVAL	4086.29
11	CLAY HILL PROPERTIES LLC	873.48	33 LONGBRANCH CROSSING LLC	1334.23
12	CLEAR CREEK TIMBER LLC	2115.10	34 MAGIC DIME TIMBER LLC	4074.02
13	CR RE HOLDINGS LLC	704.42	35 ODOM ROBERT J & WINETTE T	637.17
14	CREEK FARMS CORP	803.95	36 REDSHIRT FARMS LLC	903.69
15	CRP/HLV HIGHLANDS RANCH LLC	1795.63	37 REINHOLD CORPORATION	534.72
16	EAGLE'S VIEW LLC	1039.72	38 REINHOLD CORPORATION	26172.01
17	FAMILY ALASKA LLC	3916.95	39 SOUTH PASTURE LLC	801.65
18	FARLEY JOSHUA C & AMY E	576.92	40 SPURLIN GERALD L	656.48
19	FARM CREDIT OF FLORIDA ACA	3357.33	41 STONERIDGE FARMS INC	863.79
20	FARM CREDIT OF FLORIDA ACA	3632.56	42 SUNDEW MITIGATION BANK LLC	2076.21
21	FRANK SPENCER LTD	2966.15	43 TERWILLEGAR-TUMLIN PROP INC	1317.96
22	FRANK SPENCER LTD	1419.65	44 THREE STEPS FOREST LLC	3604.92
23	G BAR RANCH SOUTH LLC	1247.81	45 TRUMAN TIMBER LLC	667.60

Legend

Road Class

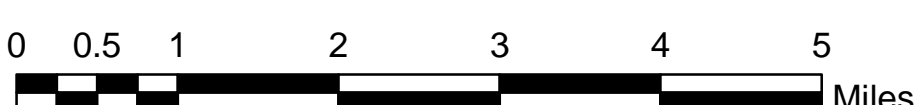
- Proposed Roads
- Local Roads
- Collector Roads
- Arterial Roads

County Boundary

Municipal Boundary Lines

Parks and Conservation Land Type

- State Park
- Conservation
- Regional Park
- State Forest
- External City
- Camp Blanding



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Parcels over 500 Acres Clay County, Florida



Created By: GIS Department
Map Prepared: 1/6/2016

AI-9041

6.

BCC Workshop - Revenues

Meeting Date: 01/19/2016

Available Revenue Sources

Submitted By: Jackie Slaybaugh, County Manager

Department: County Manager

Information

Subject

Available Revenue Sources

Background

Fiscal Impact

Attachments

Available Rev Sources

Available Revenue Sources

Time Frame

<p>Ad Valorem Tax- The County currently has the authority to go to 10 mills.</p> <p>Follows budget cycle</p>	<p>One mill equals approximately \$8.8 million based on current assessments.</p> <p>This could raise another \$16.7 million and is unrestricted.</p>
Notes:	
<p>Public Services Tax- The County currently levies this at the rate of 4% on electricity. Another 6% is available</p> <p>3-6 months</p> <p>Must be effective on</p> <p>January, April, July or Oct. 1st</p>	<p>which could result in approximately \$5 million.</p> <p>This tax could be applied to water service.</p> <p>These revenues would be unrestricted.</p>
Notes:	
<p>Local option fuel tax-Up to 5 cents per gallon to fund road construction, paving and resurfacing.</p> <p>Must be in place by Oct. 1</p> <p>to be effective on</p> <p>January 1st</p>	<p>Each penny would generate approximately \$600,000 depending upon the interlocal agreement with the municipalities. If distribution is by interlocal agreement, the agreement must be in place by June 1st.</p> <p>Adoption requires referendum or majority plus one vote of the Commission.</p>
Notes:	
<p>Proprietary Fees-Currently a small electric franchise fee is charged to JEA customers in a limited area.</p> <p>3-6 months</p> <p>Depending on negotiations</p> <p>with franchisee</p>	<p>Examples of these fees are franchise fees and utility fees.</p> <p>The imposition of the fee requires the adoption of a franchise agreement, which grants a special privilege that is not available to the general public.</p> <p>These revenues would be unrestricted.</p>
Notes:	

<p>3-12 months</p>	<p>Regulatory Fees-The County currently levels a building permit and fire inspection fee. Examples of these fees still available to the County are impact fees and stormwater fees, which require a study and therefore longer lead time. These revenues would be restricted.</p>
<p>Notes:</p>	
<p>6-9 months Generally follows the budget cycle</p>	<p>Special Assessments- The County currently levies a special assessment for Solid Waste collection and disposal. In order to levy a special assessment the property assessed must receive a special benefit and the assessment must be fairly and reasonably apportioned. General government services, such as general law enforcement, fail to qualify. Examples include sewer improvements, fire and rescue services, street improvements, stormwater management. These revenues would be restricted.</p>
<p>Notes:</p>	
<p>Charter County and Regional Transportation System Surtax</p>	
<p>6-9 months Must be effective on January 1st</p>	<p>An up to 1% levy to fund rapid transit systems, bus systems, on-demand transportation services, and roads and bridges. Voter approval is required.</p>
<p>Notes:</p>	
<p>Emergency Fire Rescue Services and Facilities Surcharge-a 1 percent levy (voter approved)</p>	
<p>6-9 months Must be effective on January 1st</p>	<p>to fund specified emergency fire rescue services and facilities. This would be revenue neutral since ad valorem would be reduced by the collection of the surtax.</p>
<p>Notes:</p>	